City of St. Helens RESOLUTION NO. 2057

A RESOLUTION ESTABLISHING AN OFFICIAL COMPENSATION PACKAGE FOR CITY OF ST. HELENS EMPLOYEES, FOR FOOD, BEVERAGES, AND OTHER CITY-RELATED ITEMS

WHEREAS, this policy is to address any Oregon Government Ethics (ORS 244) issues that might arise from the City of St. Helens providing meals, food, beverages, or other compensation to City employees as a result of performing their official duties for the City of St. Helens (City).

NOW THEREFORE, THE CITY OF ST. HELENS RESOLVES AS FOLLOWS:

Section 1. The City will adopt the policy established in Exhibit A, attached to this resolution, for all city employees.

Section 2. This resolution is effective immediately upon adoption.

PASSED AND ADOPTED by the City Council on this 3rd day of September 2025 by the following vote:

| Ayes: Nays: Abstains: | |
|-----------------------------|------------------------|
| ATTEST: | Jennifer Massey, Mayor |
| Kathy Payne, City Recorder | _ |

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Official Compensation Package for Employees

Purpose: This policy is to address any Oregon Government Ethics (ORS 244) issues that might arise from providing meals, food, beverages, or other compensation to employees as a result of performing their official duties for the City of St. Helens (City).

Covered Individuals: This policy applies for all employees serving the City.

Policy: As part of their official compensation package as that term is used under ORS 244.040(2)(a), employees may receive the following from the City:

- (1) Food, beverages, and other related items provided by the City including any of their relatives or household members who are accompanying them during a St. Helens-related event such as, but not limited to meetings, team building activities, potlucks, volunteer appreciation lunches, retirement parties, retreats, and conferences.
- (2) Items with the City's logo provided to them in their role as an employee such as clothing, water bottles, pens, paper, etc.
- (3) This policy does not apply to:
 - (a) Food, lodging, transportation, and other related costs reimbursed by the City and covered under existing City reimbursement policies.
 - (b) Food, beverages, and other related items provided by the City to the employee that are also available to the public at large.
 - (c) Items that are considered "gifts" under ORS 244.020(7).
- (4) Compensation provided as part of an official compensation package may be subject to income tax per the IRS rules on taxable fringe benefits. Provided food and beverages are not intended to be taxable fringe benefits.

Examples: To follow are examples of when this policy would apply:

- (1) At its regular meetings, the City provides food and beverages for employees staffing a City Council meeting. Those meals would be considered part of the official compensation package.
- (2) After being hired, all St. Helens employees receive a City-logo glass or mug. This glass or mug would be considered part of the official compensation package.
- (3) Members of all appointed boards for the City are provided dinner at a volunteer appreciation dinner which supporting employees are invited to attend as well. Dinner would be considered part of the official compensation package.

Employee, while performing the City's related business, is provided with a meal by an outside third party. This is not considered part of the official compensation package and must be analyzed under ORS 244.

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