


SUBJECT EMPLOYEES' BENEFIT FUND	POLICY NUMBER 11.05	
POLICY MAINTENANCE ADMINISTRATOR: Chief, Bureau of Accounting		
PURPOSE/SCOPE: To establish guidelines for the administration of an employee benefit fund along with definitions of beneficial activities that qualify for expenditures.		

I. AUTHORITY

Section 112.217, Florida Statutes, Department of Highway Safety and Motor Vehicles; employees' benefit fund

Chapter 15-5.001, Florida Administrative Code, Employee Benefit Fund

Section 413.051, Florida Statutes, Eligible blind persons; operation of vending stands

II. RELATED POLICIES

None

III. DEFINITIONS

- A. Beneficial Activity - An activity which is reasonably expected to improve morale, to engender employee spirit of community, or to demonstrate collective appreciation for co-workers.
- B. Employee - For the purpose of this policy, the word "employee" is synonymous with the word "member" as used in other department policies.
- C. Employees' Benefit Fund (EBF) - A fund established primarily for the benefit of the employees who work in, or whose principal headquarters is, the building or part of a building covered by that fund, and for the benefit of the families of such employees.
- D. Employees' Benefit Fund Committee - A committee of DHSMV employees, consisting of the ranking principal supervisor of a building or part of a building

Executive Director SIGNED ORIGINAL ON FILE	Effective Date 01/15/1996
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used and occupied by the Department and a secretary-treasurer, at a minimum, appointed to administer an employee benefit fund.

- E. Employer Identification Number (EIN) - A Federal identification number used for many purposes, but for this policy, is used for banking purposes only when setting up the Employee Benefit Fund account.
- F. Good Standing - For the purpose of this policy, a retiring member in good standing is not retiring in lieu of dismissal, while under investigation, to avoid submitting to an administrative interview or any other administrative issues.

IV. POLICY

- A. The net proceeds from the vending machines located in a building or part of a building owned or occupied by the Department and covered by an employee benefit fund shall be the sole funding source of the fund. For the FHP EBF, the net proceeds from the FHP Memento Store shall accrue in the FHP EBF.
- B. Any building owned or occupied by the Department that has vending machines but elects not to have an EBF shall submit any proceeds to the Bureau of Accounting for deposit into the State Treasury.
- C. Prior to contracting for vending services or changing vending service providers, the Division of Blind Services shall be provided the opportunity to operate the vending service. If the vending at a State property is operated by or through the Division of Blind Services, any income from the vending will accrue to the blind licensee operating the vending facility or to the Division of Blind Services.

V. ROLES AND RESPONSIBILITIES

- A. Each division and DHSMV Neil Kirkman Building EBF Committee may adopt procedures which are more stringent than those outlined in this Management Policy. Expenditures from EBFs may be approved by the Division Director or designee for any use of the EBFs consistent with Section 112.217, F.S., and Chapter 15-5.001, F.A.C. The Executive Director or designee may approve expenditures from the DHSMV Neil Kirkman Building EBF for any use of its EBF consistent with Section 112.217, F.S., and Chapter 15-5.001, F.A.C. Approval must be in writing and specific as to the item or service purchased and why it is expected to improve employee morale or demonstrate collective appreciation for co-workers.

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- B. Setting up a new EBF with a bank requires the use of an Employer Identification Number or EIN. With the increase in banking regulations, some banks do not allow the EBF to use the Department's EIN because the fund name differs from "State of Florida Department of Highway Safety and Motor Vehicles". Should an EBF need to secure its own EIN, the process is a free service offered by the Internal Revenue Service by completing form SS-4 (Rev. 1-2010). Refer to the IRS website or contact the manager of the Financial Accounting and Fixed Asset Section within the Bureau of Accounting at (850) 617-3337 for additional information and assistance.
- C. Signature Authority on EBF accounts must be kept current. Within five days of the departure of an employee with signature authority, a new signature form shall be updated with the bank removing the old signature and adding a new signature. Refer to the bank's procedures for removing and updating account signature authority.
- D. Should a field office close, the EBF account should also be closed and any remaining funds transferred to the Headquarters' EBF fund.
- E. Each EBF committee shall prepare a *Statement of Cash Income and Expenditures* semi-annually. This form is available on the Bureau of Accounting webpage. Copies of these statements shall be furnished to the Director of the Division of Administrative Services, for review as appropriate with the Executive Director and with the Division Directors, and posting on appropriate bulletin boards or intranet (with limited access). All documentation supporting the receipts and disbursements related to the Employee Benefit Fund must be submitted with the Statement of Cash Income and Expenditures (i.e. Bank Statements, Transaction Register, Statement of Separation of Duties, Receipts of Expenditures, Voided or Cancelled Checks, Copies of Commission Checks and Deposit Slips, and any other applicable documentation.)

VI. PROCEDURES

- A. Upon approval by a majority of Employees' Benefit Fund Committee members, the following beneficial activities and expenditures are authorized, subject to availability of funds:
 - 1. Break room or common office space- Disbursements may be made from the EBF for electrical appliances, services to include basic cable or satellite television service (inclusion of premium or pay-per-view networks, station or channels is not permitted), other equipment, seasonal materials or supplies

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- for the break room or common office space for the employees at an EBF location.
2. Disaster Relief- Each request for disaster relief shall be reviewed and approved/disapproved depending on the nature of the disaster. The amount of funds disbursed shall not exceed \$200 per employee per event for any natural disaster. Only employees are eligible for this relief.
 3. Flowers for Hospitalization- An expenditure not to exceed \$40 (excluding delivery charges and taxes) is authorized to purchase flowers for an employee who is hospitalized.
 4. Funerals- An expenditure not to exceed \$40 (excluding delivery charges and taxes) is authorized, upon the death of an employee or family member, for flowers or a memorial, depending on the wishes of the family. A family member is defined as a spouse, child, step-child, parent or step-parent only. In-laws are not included in the definition of family member.
 5. Guest Speaker/Instructor/Promotion Board/Assessors- Non-employee guest speakers, instructors, promotion board members, accreditation assessors or similar may be presented with a memento purchased from the EBF. The cost of these mementos may not exceed \$30 per speaker, instructor, promotion board member, or assessor.
 6. Operations Cost- Disbursements for the operation of the EBF are allowed. These disbursements include check charges, purchase or repurchase of inventory, bank charges, and office supplies needed to operate the fund.
 7. Regular and Disability Retirements- A designated amount may be requested by the supervisor of the prospective retiree in good standing to be applied toward either a gift or a monetary gift for the retiree. The amount of the gift or the monetary gift shall be based upon the total number of years of service the employee has with the Department.
 - 06 through 14 years - \$25
 - 15 through 19 years - \$50
 - 20 through 24 years - \$75
 - 25 years or more - \$100
 8. Social Functions- Disbursements from the EBF may be made for planned social functions made available to all members of the EBF. Generally, social functions are events attended only by employees and members of the employees' family. The FHP EBF may be used to pay for the graduation banquet of the Training Academy.
 9. FHP EBF funds may also be used for the following purposes:
 - 1 Refreshments provided to promotion boards or accreditation assessment teams.
 2. Maintenance and supplies for the FHP Museum and the artifacts in the Museum.
 3. One meal, excluding alcoholic beverages, for a promotion board or accreditation assessment team.

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- B. The following prohibitions exist regarding the expenditure of Employees' Benefit Funds:
1. No funds shall be expended for alcoholic beverages.
 2. No funds shall be expended for gifts for weddings, births, birthdays, or adoptions.
 3. No cash, gift certificates, shopping excursions, or tickets to events shall be paid for by an EBF.
 4. No funds shall be expended from the EBF except as authorized by this policy.
 5. Expenditures for employees within an individual EBF may not differ in similar situations.