

Sheriff's Office Headset Heroes Recognition Program

Incentive Policy

The Hidalgo County Sheriff's Office Headset Heroes Recognition Program allows all Sheriff's Office Communication Officer to win incentives (i.e., plaque, certificates, shirts, gift cards) based on participation in communications program for reorganization of their employees, including but not limited to the employee performances in monthly and yearly basis to be included; total monthly stats, individual Entries, warrant entries, protective order entries, etc. Land lines answered, 911's answered, going above and beyond on a call for service.

In compliance with the Internal Revenue Code, incentives are subject to Federal tax laws (taxable) and are required to be reported on the recipients Form W-2 unless the incentive is considered "de minimis." "De minimis" incentives are non-taxable.

The Hidalgo County Sheriff's Office defines a "de minimis" incentive as property, after taking into account the frequency for which the property is provided (occasional or infrequent, not routine), that has a value of \$100.00 or less. Examples of "de minimis" incentives provided to County employees as part of the Hidalgo County Sheriff's Office Headset Heroes Reorganization Program are gift cards, plaques, shirts, certificates all of which do not exceed the "de minimis" value previously defined.

Pursuant to IRS Regulations, gift certificates/gift cards that are redeemable for general merchandise or have a cash equivalent, regardless of the value, are not considered "de minimis"; therefore, are taxable.

With the objective of preventing any miscommunication between the Hidalgo County Sheriff's Office Headset Heroes Recognition Program and County employees, appropriate language describing the taxability of the Headset Heroes Recognition Program incentives will be explicitly detailed in all engagement material. Additionally, employees who win a gift card will be required to complete the Program Incentive Receipt Form (attached to this policy) prior to receiving the gift card. If an employee fails to complete the previously mentioned form, the program incentive will not be distributed to the County employee.