

**AMENDMENT TO THE MEMORANDUM OF AGREEMENT
BETWEEN THE COUNTY OF VENTURA AND
THE VENTURA EMPLOYEES' ASSOCIATION**

There is presently in full force and effect a Memorandum of Agreement ("MOA") between the County of Ventura ("County") and the Ventura Employees' Association ("VEA") that sets forth the terms and conditions of employment for all County employees represented by VEA for the period between December 13, 2022 and December 12, 2025.

The County and the VEA agree to amend the 2022-2025 MOA as follows:

1. Revise Section 1303, "Vacation Redemption," as follows:

A. Employees hired before January 28, 2014: After 20,800 hours of continuous County service (approximately ten (10) years), and upon using eighty (80) hours of vacation during the past twelve (12) months, an employee may request to receive pay in lieu of ~~either forty (40) or~~ up to eighty (80) hours of vacation accrual at the current hourly rate of pay/salary rate. ~~Such an employee must have a minimum of forty (40) hours of accrued vacation after the payment. A request for payment in lieu of eighty (80) hours of vacation accrual under this paragraph shall not be made more than once per calendar year.~~ A request for payment ~~in lieu of forty (40) hours vacation accrual under this paragraph shall not be made more than twice per calendar year provided, however, that~~ and in no event shall the total number of hours redeemed pursuant to this provision exceed eighty (80) in any one calendar year. Either party may request a review of this program. Upon such a request, the parties agree to meet promptly.

B. Employees hired on or after January 28, 2014: After 20,800 hours of continuous County service (approximately ten (10) years), and upon using eighty (80) hours of vacation during the past twelve (12) months, an employee may request to receive pay in lieu of ~~either forty (40) or~~ up to eighty (80) hours of vacation accrual at the current hourly rate of pay/salary rate. ~~Such an employee must have a minimum of forty (40) hours of accrued vacation after the payment. A request for payment in lieu of eighty (80) hours of vacation accrual under this paragraph shall not be made more than once within the previous consecutive 12 months.~~ A request for payment ~~in lieu of forty (40) hours vacation accrual under this paragraph shall not be made more than twice per calendar year within a consecutive 12-month period, however, that~~ and in no event shall the total number of hours redeemed pursuant to this provision exceed eighty (80) in any ~~consecutive 12-month period~~ one calendar year.

C. The irrevocable election for vacation redemption for any of the payments described in subsection (A) or (B) of this section shall be subject to the following conditions:

1. Any employee wishing to receive cash in lieu of vacation hours must submit an irrevocable written election by December 31 of the calendar year prior to the calendar year in which the employee wishes to redeem vacation hours for cash.

Employees who are eligible for vacation redemption and do not make an affirmative election by the end of the calendar year shall be deemed to have irrevocably elected not to redeem vacation for pay in the subsequent calendar year.

Any employee who irrevocably elects not to redeem vacation for pay in a subsequent calendar year will not be eligible to redeem vacation for pay for that calendar year and will not be subject to any County reporting of constructively received income or taxation regarding such vacation waived.

An employee who affirmatively elects to redeem less than the full amount they are allowed to redeem in a calendar year under subsection (A) or (B) of this section, will not be eligible to redeem the remaining hours of leave for pay in that calendar year and will not be subject to any County reporting of constructively received income or taxation regarding such vacation waived.

2. After a qualified election is made, employees may request cash-out payments during the calendar year for which the election was made by submitting requests for payment in the ordinary payroll process. An employee may make up to two requests per calendar year for cash payment in lieu of a combined annual maximum of eighty (80) hours of vacation accrual. Only vacation hours already accrued in the calendar year for which an election is made may be cashed out. Cash-outs for vacation hours accrued in a prior calendar year are not allowed.
3. An employee must use eighty (80) hours of accrued vacation during the twelve (12) months immediately preceding a cash-out payment request. For this purpose, "use" shall mean actually taking time off work and being paid vacation pay for such time off. If the employee has not used the required eighty (80) hours in the twelve (12) months immediately preceding the cash-out, the employee's cash-out request shall be denied. If an employee is unable to cash-out by the final payroll processing period of the year because the employee has not used the required eighty (80) hours in the preceding twelve (12) months, the employee shall, for tax purposes, be considered to have had the unlimited right to cash out the amount of accrued vacation the employee had elected to redeem for cash.

If an employee is unable to meet the eighty (80) hour usage requirement necessary to cash-out vacation by the end of the election year as a result of the denial of a written request (or requests) to use annual leave, the employee's election shall be deemed null and void, no cash-out shall be allowed, and the employee shall not have taxes reported or withheld on the value of the vacation hours that the employee had been eligible to receive. In order to request that an election be deemed null and void, the sum total of both the hours requested in the denials and actual vacation hours utilized by the employee in the election year must equal at minimum 80 hours. It is the responsibility of the employee to submit the written denials to the Auditor-Controller's Office at the time the request is made to void the election.

4. If an employee fails to request payment for the total vacation hours elected for cash-out, the employer shall unilaterally cash out the elected vacation hours to the extent that an employee has accrued leave available on the last pay period of the calendar year.

An employee who has elected to receive pay in lieu of vacation and who does not have sufficient hours in their vacation bank to fulfill their cash out obligations after they have been unilaterally cashed out pursuant to this subsection shall, for tax purposes, be considered to have had the unlimited right to cash out the amount of vacation specified in the employee's irrevocable election to redeem, less the total amount of any vacation hours actually redeemed for pay and unilaterally cashed out in the applicable calendar year.

For example, an employee elects to cash out 80 hours of vacation, but only redeems a total of 50 hours of vacation for pay during the year. At the end of the calendar year, the difference in hours between the employee's redemption election and what was actually redeemed shall be unilaterally cashed out. However, if the employee does not have sufficient hours in their vacation bank to fulfill their redemption obligations, that employee shall, for tax purposes, be considered to have had the unlimited right to cash out 80 hours, less the total number of vacation hours redeemed during the calendar year plus the amount unilaterally cashed out by the employer.

5. Vacation hours used for paid time off will be deducted first from vacation hours accrued in prior calendar years, and last from vacation hours accrued in the current calendar year.
6. Employees who experience an unforeseeable emergency may be permitted to make a new irrevocable election and redeem vacation hours for cash (or to increase the amount of a previous election) during the calendar year in which the unforeseeable emergency occurs. For

these purposes, "unforeseeable emergency" means a severe financial hardship to the employee resulting from an illness or accident of the employee, the employee's spouse, or a dependent of the employee, loss of the employee's property due to casualty, or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the participant. The amount of such new election (or increase in a prior election) shall be limited to the amount necessary to satisfy the unforeseeable emergency plus an amount necessary to pay taxes reasonably anticipated as a result of the cash-out, after taking into account the extent to which the hardship is or maybe relieved through reimbursement or compensation by insurance or otherwise or by liquidation of the employee's assets (to the extent the liquidation of the employee's assets would not itself cause severe financial hardship). Whether an occurrence is an unforeseeable emergency shall be determined by the Auditor-Controller's Office in its sole discretion.

7. The Human Resources Division and Auditor-Controller's Office shall develop forms and procedures for implementation of this program.
8. If it is subsequently determined by the County, the Internal Revenue Service, a court of competent jurisdiction or another governing authority that the leave redemption provisions in place prior to October 2024 or substantially similar, will not trigger constructive receipt of income from accrued leave, the union may, at its sole option, compel the County to reopen negotiations in order to restore the leave redemption provisions in place in October 2024 or something substantially similar that will not trigger constructive receipt of income from accrued leave

2. Revise Section 3306, "Annual Leave Redemption," as follows:

- A. For employees hired before January 28, 2014: Upon using eighty (80) hours of annual leave during the preceding calendar year, an employee may request to receive pay in lieu of ~~either forty (40) or up to~~ eighty (80) hours of accrued annual leave at his/her current base hourly rate of pay/salary rate. ~~Such an employee must have a minimum of forty (40) hours of accrued annual leave after the payment. A request for payment in lieu of eighty (80) hours of annual leave accrual under this paragraph shall not be made more than once per calendar year. A request for payment in lieu of forty (40) hours of annual leave accrual shall not be made more than twice per calendar year provided, however, and~~ in no event shall the total number of hours redeemed pursuant to this provision exceed eighty (80) in any one calendar year.
- B. For employees hired on or after January 28, 2014: Upon using eighty (80) hours of annual leave during the preceding calendar year, an employee may request to

receive pay in lieu of ~~either forty (40) or up to~~ eighty (80) hours of accrued annual leave at his/her current base hourly rate of pay/salary rate. ~~Such an employee must have a minimum of forty (40) hours of accrued leave after the payment. A request for payment in lieu of eighty (80) hours of annual leave accrual under this paragraph shall not be made more than once within the previous consecutive 12 months. A request for payment in lieu of forty (40) hours of annual leave accrual shall not be made more than twice within the previous consecutive 12 month per~~ calendar year, however, and in no event shall the total number of hours redeemed pursuant to this provision exceed eighty (80) in any ~~consecutive 12-month period~~ one calendar year.

C. The irrevocable election for annual leave redemption for any of the payments described in subsection (A) or (B) of this section shall be subject to the following conditions:

- 1. Any employee wishing to receive cash in lieu of annual leave hours must submit an irrevocable written election by December 31 of the calendar year prior to the calendar year in which the employee wishes to redeem annual leave hours for cash.**

Employees who are eligible for annual leave redemption and do not make an affirmative election by the end of the calendar year shall be deemed to have irrevocably elected not to redeem annual leave for pay in the subsequent calendar year.

Any employee who irrevocably elects not to redeem annual leave for pay in a subsequent calendar year will not be eligible to redeem annual leave for pay for that calendar year and will not be subject to any County reporting of constructively received income or taxation regarding such annual leave waived.

An employee who affirmatively elects to redeem less than the full amount they are allowed to redeem in a calendar year under subsection (A) or (B) of this section, will not be eligible to redeem the remaining hours of leave for pay in that calendar year and will not be subject to any County reporting of constructively received income or taxation regarding such annual leave waived.

- 2. After a qualified election is made, employees may request cash-out payments during the calendar year for which the election was made by submitting requests for payment in the ordinary payroll process. An employee may make up to two requests per calendar year for cash payment in lieu of a combined annual maximum of eighty (80) hours of annual leave accrual. Only annual leave already accrued in the calendar year for which an election is made may be cashed out. Cash-outs for**

annual leave hours accrued in a prior calendar year are not allowed.

3. An employee must use eighty (80) hours of accrued annual leave during the twelve (12) months immediately preceding a cash-out payment request. For this purpose, "use" shall mean actually taking time off work and being paid annual leave pay for such time off. If the employee has not used the required eighty (80) hours in the twelve (12) months immediately preceding the cash-out, the employee's cash-out request shall be denied. If an employee is unable to cash-out by the final payroll processing period of the year because the employee has not used the required eighty (80) hours in the preceding twelve (12) months, the employee shall, for tax purposes, be considered to have had the unlimited right to cash out the amount of accrued annual leave the employee had elected to redeem for cash.

If an employee is unable meet the eighty (80) hour usage requirement necessary to cash-out annual leave by the end of the election year as a result of the denial of a written request (or requests) to use annual leave, the employee's election shall be deemed null and void, no cash-out shall be allowed, and the employee shall not have taxes reported or withheld on the value of the annual leave hours that the employee had been eligible to receive. in order to request that an election be deemed null and void, the sum total of both the hours requested in the denials and actual annual leave hours utilized by the employee in the election year must equal at minimum 80 hours. It is the responsibility of the employee to submit the written denials to the Auditor-Controller's Office at the time the request is made to void the election.

4. If an employee fails to request payment for the total annual leave hours elected for cash-out, the employer shall unilaterally cash out the elected annual leave hours to the extent that an employee has accrued leave available on the last pay period of the calendar year.

An employee who has elected to receive pay in lieu of annual leave and who does not have sufficient hours in their annual leave bank to fulfill their cash out obligations after they have been unilaterally cashed out pursuant to this subsection shall, for tax purposes, be considered to have had the unlimited right to cash out the amount of annual leave specified in the employee's irrevocable election to redeem, less the total amount of any annual leave hours actually redeemed for pay and unilaterally cashed out in the applicable calendar year.

For example, an employee elects to cash out 80 hours of annual leave, but only redeems a total of 50 hours of annual leave for pay during the year. At the end of the calendar year, the difference in hours between the employee's redemption election and what was actually redeemed

shall be unilaterally cashed out. However, if the employee does not have sufficient hours in their annual leave bank to fulfill their redemption obligations, that employee shall, for tax purposes, be considered to have had the unlimited right to cash out 80 hours, less the total number of annual leave hours redeemed during the calendar year plus the amount unilaterally cashed out by the employer.

5. Annual leave hours used for paid time off will be deducted first from annual leave hours accrued in prior calendar years, and last from annual leave hours accrued in the current calendar year.
6. Employees who experience an unforeseeable emergency may be permitted to make a new irrevocable election and redeem annual leave hours for cash (or to increase the amount of a previous election) during the calendar year in which the unforeseeable emergency occurs. For these purposes, "unforeseeable emergency" means a severe financial hardship to the employee resulting from an illness or accident of the employee, the employee's spouse, or a dependent of the employee, loss of the employee's property due to casualty, or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the participant. The amount of such new election (or increase in a prior election) shall be limited to the amount necessary to satisfy the unforeseeable emergency plus an amount necessary to pay taxes reasonably anticipated as a result of the cash-out, after taking into account the extent to which the hardship is or maybe relieved through reimbursement or compensation by insurance or otherwise or by liquidation of the employee's assets (to the extent the liquidation of the employee's assets would not itself cause severe financial hardship). Whether an occurrence is an unforeseeable emergency shall be determined by the Auditor-Controller's Office in its sole discretion.
7. The Human Resources Division and Auditor-Controller's Office shall develop forms and procedures for implementation of this program.
8. If it is subsequently determined by the County, the Internal Revenue Service, a court of competent jurisdiction or another governing authority that the leave redemption provisions in place prior to October 2024 or substantially similar, will not trigger constructive receipt of income from accrued leave, the union may, at its sole option, compel the County to reopen negotiations in order to restore the leave redemption provisions in place in October 2024 or something substantially similar that will not trigger constructive receipt of income from accrued leave.

The County and VEA agree to the foregoing on this 4th day of October 2024.

For VEA:



Zach Clifford
VEA President

For the County:



Mike Curnow
Labor Relations