



# Board Agenda Item 44

DATE: March 28, 2023  
TO: Board of Supervisors  
SUBMITTED BY: David Luchini, RN, PHN, Director, Public Health  
SUBJECT: Discharge of Debt Due to Clerical Errors

RECOMMENDED ACTION(S):

**Authorize the Auditor-Controller/Treasurer-Tax Collector to discharge the debt of a retired County employee in the amount of \$544.44 due to clerical errors, as well as pay Social Security Disability and Social Security Medicare taxes on the forgiven amount totaling \$83.30.**

Due to clerical errors, Wayne Fox (Mr. Fox) was paid for hours he did not work for Pay Period Ending (PPE) June 13, 2021. The errors also caused a deposit of payroll taxes on behalf of Mr. Fox in the amount of \$544.44, of which \$308.89 was paid to the United States Treasury Department (Federal Withholding) and \$235.55 was paid to the State of California (State Withholding). Both withholdings were paid by the County and are non-refundable. Approval of this item would discharge Mr. Fox's obligation to refund these amounts to the County. Approval of this item would also authorize the County to pay a total of \$83.30 for Social Security Disability and Social Security Medicare taxes on the forgiven amount. This item is Countywide.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended action, Mr. Fox would be liable to pay the County the \$544.44 that was paid to the United States Treasury Department and the State of California on his behalf. The County would also not be required to pay a total of \$83.30 in Social Security Disability and Social Security Medicare taxes on the forgiven amount.

FISCAL IMPACT:

There is a \$627.74 increase in Net County Cost associated with the approval of the recommended action. This cost includes \$308.89 paid to the United States Treasury Department and \$235.55 paid to the State of California in non-refundable payments of taxes as the Auditor-Controller/Treasurer-Tax Collector (AC/TTC) was informed by these agencies that the eligible period of requesting for a refund has lapsed. This amount also includes \$83.30 in Social Security Disability and Social Security Medicare taxes that will need to be paid by the County for the forgiven amount. All costs will be paid from Org 2540.

DISCUSSION:

Mr. Fox retired on December 21, 2019, after a 15-year career with the County of Fresno. During COVID-19 response efforts, the Department of Public Health (DPH) asked Mr. Fox to return in an Extra-Help capacity and assist with outreach and vaccination efforts to the County's agricultural business community. His tasks included managing COVID-19 testing sites and maintaining communication and resources for this community. Mr. Fox was rehired on September 28, 2020.

After Mr. Fox's services were no longer needed and he had not worked any hours, he noticed that he had been paid for hours not worked and brought that forward to the attention of DPH and AC/TTC. Mr. Fox has paid back the County except for the \$544.44 that was sent on his behalf to the United States Treasury Department and State of California.

Approval of this item would discharge Mr. Fox's obligation to pay the \$544.44. Approval would also authorize AC/TTC to pay \$83.30 in Social Security Disability and Social Security Medicare taxes on the forgiven amount. DPH supports the discharge of this debt. Mr. Fox was an above satisfactory employee of DPH when he worked in the Environmental Health Division and retired as the Division Manager, navigating through numerous challenges. He also was instrumental in helping the Department through COVID-19 response efforts.

The appropriate agencies will be notified of the error.

CAO ANALYST:

Ron Alexander