

# County Officials E-News Promoting better county government through direct assistance to county officials and their associations

#### **EEOC Releases Enforcement and Litigation Data for 2017**

The U.S. Equal Employment Opportunity Commission (EEOC) today announced that 84,254 workplace discrimination charges were filed with the federal agency nationwide during fiscal year (FY) 2017 and secured \$398 million for victims in the private sector and state and local government workplaces through voluntary resolutions and litigation. The comprehensive enforcement and litigation statistics for FY 2017, which ended Sept. 30, 2017, are posted on the agency's website.

The EEOC resolved 99.109 charges in FY 2017 and reduced the charge workload by 16.2 percent to 61,621, the lowest level of inventory in 10 years. The agency achieved this by deploying new strategies to more efficiently prioritize charges with merit, more quickly resolve investigations, and improve the agency's digital systems. The agency handled over 540,000 calls to its toll-free number and more than 155.000 inquiries in field offices, reflecting the significant public demand for the EEOC's services.

"Over the past year, the EEOC has remained steadfast in its commitment to its core values and mission: to vigorously enforce our nation's civil rights laws," said EEOC Acting Chair Victoria A. Lipnic. "The results for the last fiscal year demonstrate exactly that."

The FY 2017 data show that retaliation was the most frequently filed charge filed with the agency, followed by race and disability. The agency also received 6,696 sexual harassment charges and obtained \$46.3 million in monetary benefits for victims of sexual harassment. Specifically, the charge numbers show the following breakdowns by bases alleged, in descending order:

- » Retaliation: 41,097 (48.8 percent of all charges filed)
- » Race: 28,528 (33.9 percent)
- » Disability: 26,838 (31.9 percent)
- » Sex: 25,605 (30.4 percent)
- » Age: 18,376 (21.8 percent)
- » National Origin: 8,299 (9.8

percent)

- » Religion: 3,436 (4.1 percent)
- » Color: 3,240 (3.8 percent)
- » Equal Pay Act: 996 (1.2 percent)
- » Genetic Information: 206 (.2 percent)

These percentages add up to more than 100 because some charges allege multiple bases.

EEOC legal staff filed 184 merits lawsuits alleging discrimination in fiscal year 2017. The lawsuits filed by the EEOC included 124 individual suits and 30 suits involving multiple victims or discriminatory policies and 30 systemic discrimination cases. At the end of the fiscal year, the EEOC had 242 cases on its active docket. The EEOC achieved a successful outcome in 90.8 percent of all suit resolutions.

For more information on the EEOC, please visit their website at <a href="http://eeoc.gov">http://eeoc.gov</a>.

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Need answers? Check e-Li.

## NOW ACCEPTING NOMINATIONS 2018 Governor's Environmental Stewardship Awards

Each year, the Governor's **Environmental Stewardship** Awards honor outstanding accomplishments that support the protection and enhancement of Tennessee's natural resources. Nominating an individual, group, or organization for their achievements is a meaningful way to promote conservation and recognize effective environmental leadership in Tennessee.

Nominations are currently being accepted for the 2018 Governor's **Environmental Stewardship** Awards, and I am asking you to draw on your knowledge and experience to help us identify organizations and individuals who are improving the quality of Tennessee's land, air, and water.

The Governor's Environmental Stewardship Awards include ten categories: Building Green, Clean Air, Energy and Renewable Resources, Environmental Education and Outreach, Environmental Education and Outreach (school category), Land Use, Materials Management, Natural Heritage, Sustainable Performance, and Lifetime Achievement.

Any individual, business, organization, educational institution, or agency is eligible, provided it is located in Tennessee and the project was completed during the 2017 calendar year. All nominees must have a minimum of three consecutive years of overall environmental compliance with the Department of Environment and Conservation. Self-nominations are encouraged.

A panel of judges representing agricultural, conservation, forestry, environmental, and academic professionals will select award recipients based on criteria



including level of project or program completion, innovation, and public education. The deadline for nominations is March 30, 2018. Award recipients will be announced in May 2018.

If you feel like an individual or group would be a good candidate for the awards, direct them to the nomination forms and other pertinent information on our website.

If you have any questions about this program, please contact Kathy Glapa, Office of Sustainable Practices, at (615) 253-8780 or kathy.glapa@tn.gov.

#### Official Bonds or Insurance?

In planning for the 2018-19 budget, one of the issues the county commission will need to consider is whether to require bonds or insurance for their elected and appointed officials. Following a 2016 amendment to Tenn. Code Ann. § 8-19-101, counties have the option of using insurance to cover their officials who are required to have individual surety bonds. Using insurance instead of bonds is an option, not a requirement. It is not "all or nothing" -- the decision whether to continue to require a bond or whether to cover an official under a blanket insurance policy can be made for each individual official.

Each county should review their options before deciding to change from bonds to insurance, including a thorough review of the coverage of any proposed policy of insurance that would substitute for official bonds. A few of the things that should be considered include: (1) the amount of the Trustee's bond and whether the amount of insurance proposed as a substitution is adequate, (2) whether the coverage under the insurance policy is as broad as the existing bond coverage, (3) whether the insurance policy will cover claims made after the term of office ends, as a bond would do, and (4) the relative cost for each.

If insurance is used, each official to be covered must be listed by name in the insurance policy. The policy must provide government crime coverage, employee dishonesty coverage, or equivalent coverage that insures the lawful performance by officials and Page 2

their employees of their fiduciary duties and responsibilities. A certificate of insurance evidencing the officials and offices covered, the amount of coverage, and the type of coverage must be filed in the office of the register of deeds. The certificate of insurance satisfies the requirement for filing an official bond for the named officials. The minimum amount of coverage required is \$400,000. Check with your insurance provider about available coverage and cost options.

For more information on this topic, see the CTAS InfoByte - Bonds or Insurance.

If you have questions, please contact your CTAS County Government Consultant.

# Training Opportunities

All classes are 8:30am - 12:30pm local time.

#### Vision to Execution: Implementing Your Strategic Plan

Feb 27 - UT Conference Center, Knoxville Feb 28 - Embassy Suites, Murfreesboro

#### Women's Issues in the Workplace

Mar 7 - DoubleTree Hotel, Murfreesboro Mar 9 - Jackson Energy Authority, Jackson Mar 15 - UT Conference Center, Knoxville

#### Managing Conflict and Difficult Conversations, Part 2

NOTE: You must have taken Part 1 to attend this class.

Mar 16 - UT Conference Center. Knoxville

Mar 22 - Jackson Energy Authority, Jackson

Mar 23 - Embassy Suites, Murfreesboro

### **Register today!**



#### **Participant Cancellation Policy**

Please cancel 3 days prior to a class if you cannot attend. Expenses are incurred for our classes based on the number of registrations that we have in each class.

#### **Class Cancellation Policy**

Each class requires a minimum of 15 participants for the class to be held. Classes with less than 15 participants enrolled will be canceled.

Training | Calendar



#### **IRS Standard Mileage Rates Increase for 2018**

For counties that follow the IRS policy regarding standard mileage rates, the following information may be important: the IRS has recently announced that the standard business mileage rate for 2018 is 54.5 cents per mile, up from 53.5 cents per mile in 2017.

Mileage expenses are considered substantiated for reimbursement purposes in 2018 if the reimbursement does not exceed 54.5 cents per business mile, regardless of the employee's actual costs.

A reimbursement is free from employment taxes as long as the employee provides a record of the time, place, business purpose, and number of miles traveled. The employee is not required to provide a record of actual expenses or receipts.

If an employee is reimbursed for more than 54.5 cents per mile in 2018 and does not provide supporting documentation of actual expenses, the excess is treated as paid under a "nonaccountable plan" and must be treated as wages (i.e., subject to employment taxes).

However, employers are not required to pay the full 54.5 cents per mile to take advantage of the standard rate. Expenses are considered substantiated as long as the employee's reimbursement does not exceed the standard rate.

The IRS also announced changes to the standard mileage rate for medical and moving expenses, which will be 18 cents per mile in 2018 (up from 17 cents per mile). The 2018 standard mileage rate for trips connected to charitable activities has remained unchanged at 14 cents per mile for 2018.

For more information, please visit the IRS website at <a href="https://www.irs.gov/newsroom/standard-mileage-rates-for-2018-up-from-rates-for-2017">https://www.irs.gov/newsroom/standard-mileage-rates-for-2018-up-from-rates-for-2017</a>.

# Supreme Court Holds Local Taxes Must be Paid Under Protest to be Eligible for Refund

In an opinion filed in the case of *Chuck's Package Store*, et al v. City of Morristown,
No. E2015-01524-SC-R11-CV,
(Tenn. February 6, 2018), the Tennessee Supreme Court held that taxpayers must pay municipal taxes under protest in order to be eligible for a refund.

In the case, a package store had erroneously overpaid inspection fees imposed by a local ordinance pursuant to T.C.A. § 57-3-501(a)(1). Upon discovery of the error, the store

requested a refund, but the city refused. A group of alcoholic beverage retailers then sued the city to recover the overpaid taxes.

The trial court and Court of Appeals held that there was no requirement to pay under protest according to T.C.A. § 67-1-1807. The Supreme Court, however, reversed the Court of Appeals and held that while T.C.A. § 67-1-1807(b)(1) and § 67-1-901(b) relieve taxpayers of the duty to pay under protest in order to recover

state taxes, T.C.A. § 67-1-901(a) still requires payment under protest to recover overpayments of municipal taxes. Because T.C.A. § 67-1-901(a) applies to counties pursuant to T.C.A. § 67-1-912(a), payment under protest would be required for recovery of overpayments of county taxes as well.

If you have any questions, please contact your CTAS field consultant.





McNairy County

County Seat: Selmer 2010 Population: County Government Consultant: Kelsey Schweitzer McNairy County is well-known for former Sheriff Buford Pusser, who served in the late 1960s. Pusser was a wrestler-turned-police chief then constable. He was elected sheriff in 1964 and worked to eliminate the Dixie Mafia in McNairy County. Several adaptations of Pusser's life have been made, including a 1973 film, Walking Tall.

In 1917, John Weeks created a new kind of burger in Corinth, Mississippi. One hundred years later, the "slugburger" has become a local delicacy in McNairy County. McNairy County slugburgers are beef patties that feature soybeans as an extender. Slugburgers are fried in oil and served with various toppings. Every year in McNairy County, local restaurants compete to be named "best slugburger" in the Slugburger Slugout. In 2017, that honor went to Pat's Cafe.



#### **TDEC Volkswagen Diesel Settlement Grant Information**

The Tennessee Department of **Environment and Conservation** (TDEC) has created a website to provide resources to help inform Tennesseans about the settlement of federal and consumer claims relating to Volkswagen's (VW) violation of the Clean Air Act by the sale of approximately 590,000 model year 2009 to 2016 motor vehicles containing 2.0 and 3.0 liter diesel engines equipped with defeat devices. This website is also intended to share information regarding Tennessee's approach to stakeholder outreach and use of mitigation funds available to Tennessee under the settlement.

TDEC is updating this page as additional information and resources become available.

The link to the website is: <a href="https://www.tn.gov/environment/">https://www.tn.gov/environment/</a>
<a href="program-areas/energy/state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/environment/</a>
<a href="program-areas/energy/state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/environment/</a>
<a href="program-areas/energy/state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/environment/</a>
<a href="program-areas/energy/state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/environment/</a>
<a href="program-areas/energy/state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/environment/</a>
<a href="program-areas/energy-state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html">https://www.tn.gov/energy-state-energy-office--seo-/tennessee-and-the-volkswagen-diesel-settlement.html</a>

CTAS environmental consultants will be providing assistance to counties wishing to pursue the VW Settlement Grant as it develops. Please contact your environmental consultant for assistance:

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