

COMMUTING USE OF COUNTY VEHICLES POLICY

History: Adopted January 3, 1994; amended November 15, 2004
ID #: 9402

I. Definitions:

A. *Commuting*: County vehicle used in a domicile-to-duty capacity (take home) either overnight or between regular duty hours.

B. *Occasional commuting use*: Irregular use of county vehicle for commuting purposes for short periods.

C. *Regular commuting use*: Continued use of county vehicle for commuting purposes for periods up to one year.

II. Policy:

A. County vehicles will be used only for official business. This may include commuting use if necessary to accomplish county business more efficiently or effectively or to provide quality service to the public and when approved in accordance with this policy.

B. Taxation related to commuting use of county vehicles will not be withheld from the biweekly pay of the employee but will be reflected on the employee's W-2 for the calendar year. FICA taxes related to commuting benefits will be withheld quarterly in accordance with 26 C.F.R. 1.61-21.

C. Elected officials and department directors may authorize occasional commuting use of vehicles.

D. Regular commuting use of vehicles by employees of the County Attorney or the County Sheriff will be approved by the respective elected official of those departments.

E. The Board of Supervisors must approve the regular commuting use of vehicles for all other departments. The authorization expires automatically at the end of the calendar year and must be renewed for each new calendar year.

F. Elected officials, other than the County Attorney and the County Sheriff, and department directors will prepare written justification for each person seeking regular use authorization. Requests must be submitted to the County Administrator for inclusion in the agenda of the last December meeting of the Board of Supervisors.

III. Reporting Requirements:

A. Elected officials and department directors will submit to the Finance Department a written report showing the number of days of commuting use of vehicles for each person in their department allowed such use. The report will cover an annual period from December through November and will be submitted prior to December 15 of each year. For terminating employees, this information will be reported at termination.

B. The Finance Department will review reported usage and determine the applicability of Federal and FICA taxation and will modify FICA deductions and reported taxable wages as appropriate.