

Business Use of VehiclesAssignment of Vehicles for Business Use

The Superintendent/designee shall be responsible for assigning Office of Education vehicles to departments and to individual employees.

Office of Education vehicles will be assigned based on the number of miles the vehicle is expected to be driven during the school year. Generally, a department or an employee whose work requires traveling a recurrent round-trip distance of 50 miles per day, or 250 miles per week, will be assigned an Office of Education vehicle if one is available; however, the Superintendent/designee may assign an Office of Education vehicle to a department or an employee when he/she determines that it is in the best interest of the Office of Education regardless of the anticipated recurrent mileage.

Use of Office of Education owned vehicles is classified into business and personal use (commuting). The IRS requires that all personal use be included in gross wages (W-2) and be subject to state and federal withholding and payroll taxes.

The following guide is therefore in effect.

A. No Personal Use of Vehicle Allowed Except for Commuting

Office of Education vehicles are used exclusively for business purposes and no personal use of the vehicle is allowed except for commuting. Business use shall include customary meal breaks within reasonable proximity to travel destinations or within proximity to work site locations other than the work site to which employees normally begin or end their work day.

Vehicles are to be used for commuting only if the employee is required to commute to and/or from work in that vehicle for a bonafide non-compensatory business reason. Such vehicle use shall be approved and assigned by the Superintendent/designee.

The employee is required to report to the employer that portion of the use of the vehicle attributable to commuting. Detailed records of business use of the vehicle are not required.

B. Amount to be Reimbursed by Employer—Commuting

For purposes of complying with IRS regulations, the Office of Education shall implement the reimbursement method in lieu of reporting commuting value as employee income.

At the option of the employee, commuting value shall be computed as:

1. \$1.50 per one-way commute (\$3.00 per round trip), or
2. Current per mile mileage reimbursement rate as allowable by the IRS.

Such option shall be exercised once per school year at the time the assignment is made. County Vehicle Commute Log forms shall be submitted monthly and accompanied by personal funds or authorization for payroll deduction.

Safety and Reporting Requirements

Employees are required to obey all traffic laws and practice safe driving techniques when driving an Office of Education vehicle.

Prior to using an Office of Education vehicle, employees are expected to make a brief inspection of the vehicle. Any new damage or safety concerns are to be reported immediately to the Transportation Supervisor.

Employees are expected to take the safest, most direct route to their destinations. In changing weather, employees are expected to drive cautiously and, if circumstances warrant, carry chains and know how to install them.

All accidents, including minor ones involving no perceptible damage to the vehicle, must be reported immediately to the Transportation Supervisor.

Use of Personally-Owned Vehicles on Business

Office of Education policy allows reimbursement to employees or certain other authorized persons on a per mile basis for business use of personal vehicles. No additional income is included in the person's income (W-2), and the employee is not required to account to the employer for expenses, other than submittal of a monthly Mileage Expense Claim form.

An employee will be authorized to be reimbursed for mileage expense if the employee has not been assigned an Office of Education vehicle, no Office of Education vehicle is available, or the Superintendent/designee determines that use of an Office of Education vehicle is not cost effective or practical for the work assignment or the employee's approved travel plan.

An employee using a personal vehicle to conduct business on behalf of the County Office of Education shall maintain appropriate liability insurance. The employee's insurance will be considered primary source in responding to a liability claim, and the County Office of Education will assume, as a secondary source, any liability costs that exceed the employee's required insurance coverage.

Safety and Reporting Requirements

Employees are required to obey all traffic laws and practice safe driving techniques when driving on Office of Education business. Personal vehicles used to conduct business must be maintained in good working order and safe condition.

Employees are expected to take the safest, most direct route to their destinations. In changing weather, employees are expected to drive cautiously and, if circumstances warrant, carry chains and know how to install them.

All accidents which occur while conducting Office of Education business, including minor ones involving no perceptible damage to the vehicle, must be reported immediately to the Transportation Supervisor. As required by law, accidents involving \$750 in damages or personal injury must also be reported to law enforcement.

Mileage Expense Claims

To insure accuracy, employees are expected to log their mileage on Mileage Expense Claim forms immediately after returning from each travel assignment. Mileage Expense Claim forms are to be completed, signed, and submitted for reimbursement on at least a monthly basis.

Unless the Superintendent/designee determines that extenuating circumstances warrant an exception, an employee shall not receive mileage reimbursement if travel in a personally-owned vehicle was not authorized in advance by the Superintendent/designee or if the Mileage Expense Claim form was not prepared and submitted in a timely manner.

In lieu of reimbursement, an employee may maintain Mileage Expense Claim forms for income tax records, as appropriate.