

HUMAN RESOURCES POLICY
Fauquier County, Virginia

Policy Title: Personal Use of County Vehicle

Effective Date:

Section No. :

I. PURPOSE

It is the objective of the Board of Supervisors and the School Board to establish standard procedures with respect to the accounting of the personal use of county owned or leased vehicles, and to follow IRS regulations on the reporting of the taxable value of the commuting fringe benefit to the employee.

II. SCOPE

This policy applies to all employees who are employed in a position that requires them to commute to and from work in a county provided vehicle for valid noncompensatory business reasons. The following vehicles are excluded from this policy, as they are defined by IRS regulations as qualified nonpersonal use vehicles. A qualified nonpersonal use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design:

- Clearly marked police and fire vehicles
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- School Buses
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Tractors and other special purpose farm vehicles
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- Vans with a loaded gross weight of 14,000 pounds or less that are clearly marked with permanently affixed decals, special painting, or other advertising associated with your business and has a seat for the driver only (or the driver and one other person) and either of the following items:
 - Permanent shelving that fits most of the cargo area, or
 - An open cargo area and the van always carries merchandise, material, or equipment used in your trade, business or function.
- Pickup trucks with a loaded gross vehicle weight of 14,000 pounds or less that are clearly marked with permanently affixed decals, special painting, or other

advertising associated with your business and meets either of the following requirements:

- It is equipped with at least one of the following items:
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent sideboards or panels that materially raise the level of the sides of the truck bed.
 - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).
 - It is used primarily to transport a particular type of load (other than over the public highways) in a construction, manufacturing, processing, farming, mining, drilling timbering, or other similar operation for which it was specially designed or significantly modified.
- Clearly Marked Police or Fire Vehicles
Marking on a license plate is NOT considered a 'clear mark'. Employee must always be on call. Employee must be required by the employer to use the vehicle for commuting. Employer must prohibit personal use (other than commuting) for travel outside of the officer or fire fighter's jurisdiction.
 - Unmarked Law Enforcement Vehicles
Employer must officially authorize personal use and the personal use must be incident to use for law-enforcement purposes; i.e., no vacation use. The employer must be a governmental unit responsible for prevention or investigation of crime.

The vehicle must be used by a full-time LAW ENFORCEMENT Officer, i.e. officer authorized to carry firearms, execute warrants, and make arrests. The officer must regularly carry firearms, except when it is not possible to do so because of the requirements of undercover work.

III. **PROCEDURE**

A. USAGE STANDARDS

Employees may be required to commute to and from work in their county vehicles for valid business reasons. Such employees are not authorized to use the vehicles for uses other than commuting and de minimis personal use.

B. COMPLIANCE

1) Employees who are required by their Department Heads/Constitutional Officers to drive county vehicles not excluded in the vehicle list in Section II, above, are required to submit a Fauquier County Government and Public Schools Representation Regarding Use of Company Vehicle form to the Payroll Department by the 15th of

each month, listing commuting trips for the prior calendar month. The value of the commuting trips reported on the form will be added to the employee's taxable income and taxed accordingly in the next payroll cycle.

2) Employees who are required by their Department Heads/Constitutional Officers to drive qualified nonpersonal use vehicles listed in Section II, above, are required to submit a Fauquier County Government and Public Schools Vehicle Compliance Agreement annually to their Department Heads/Constitutional Officers, or designee.

Attachments:

- 1) Fauquier County Government and Public Schools Representation Regarding Use of Company Vehicle Form
- 2) Fauquier County Government and Public Schools Vehicle Compliance Agreement

Fauquier County Government and Public Schools

Representation Regarding Use of Company Vehicle

The IRS requires employers to include the taxable fringe benefit value of the employee's commuting use of the vehicle on the employee's W-2. The IRS has currently set the value of each roundtrip personal commute at \$3.00.

NOTE: Please provide this completed form to the Payroll Department by the 15th working day of each month for personal commutes in the previous month:

Description of Vehicle Driven _____

Reporting period: (example 1/1/06 to 1/31/06) FROM _____ TO _____

How many roundtrip commutes did you make in the above period? _____

Number of roundtrips from line above _____ times \$3.00 = \$_____. (This is the monthly taxable value that will be included in your payroll for taxation and reporting purposes)

Employee Printed Name

Employee Signature/ Date

Manager Printed Name

Manager's signature representing employee is required to commute in above vehicle

Date

Fauquier County Government and Public Schools

Vehicle Compliance Agreement

I am required by my department head to commute in the vehicle listed below due to the on-call nature of my job. I understand that the vehicle assigned to me is a qualified nonpersonal use vehicle and I will not use the vehicle for more than de minimis personal use.

Description of Vehicle Driven _____

Date Vehicle was assigned to me _____

Employee Printed Name

Employee Signature/ Date

Manager Printed Name

Manager's signature

Date