

USE OF DISTRICT-OWNED VEHICLES

Bonneville Joint School District No. 93 owns and maintains a variety of vehicles for business purposes. District personnel may be authorized, within the scope of their employment, to use these vehicles. In order to minimize operating costs, supervisors shall carefully manage vehicle assignments. Drivers of District-owned vehicles shall be properly licensed and demonstrate to the supervisor's satisfaction, when deemed necessary, that they are qualified to operate the vehicle.

Guidelines

Travel Use

On occasion, employees may request the use of a District-owned vehicle when attending conferences or events outside the District.

Commute Use

1. Certain employees may be authorized to commute to and from work in a District-owned vehicle as a means to efficiently and effectively enable them to be on emergency call status or when such use is included in an employment contract.
2. Commute use is considered a taxable fringe benefit as outlined in IRS Publication 15-B and employees using District-owned vehicles for such purposes will be assessed an IRS fringe benefit rate.

Personal Use

1. Personal use of District-owned vehicles is not authorized except for non-recurring personal errands on the way to and from work or lunch (if within a reasonable distance on a direct route) on a work day or as defined by a contractual agreement.
2. District-owned vehicles shall not be operated on non-work days unless authorized by a contractual agreement.

DEFINITIONS:

Commute: Travel from home to work or from work to home.

Commute Use: The assignment of a vehicle to an employee to be driven to and from the employee's home and work location on a long-term and continuing basis.

Comparable Term: The amount of time the vehicle is available for the employee's use (i.e. one-year period).

Fair Market Value (FMV): The FMV of a District-owned vehicle is the amount the employee would pay to a third party to lease the same or similar vehicle on the same or comparable terms in the geographic area where the employee uses the vehicle.

Fringe Benefit: Non-wage compensation provided to employees in addition to their normal wages or salaries. This is taxable and must be included in the employee's pay or the District reimbursed by the employee unless the law specifically excludes such fringe benefit from taxation.

Personal Use: Any use of a District-owned vehicle for purposes other than District business.

Temporary Overnight Vehicle Assignment: The assignment of a vehicle to an employee on an occasional or infrequent basis to meet a specific official requirement.

- The vehicle may be driven to and from the employee's home and work location.
- The vehicle may be driven to and from a conference or event held outside the District.
- These assignments should be limited to thirty (30) days or less.

Adopted 10-14-2009

Reviewed

Revised

Cross Reference: District-owned Vehicles Driver Qualifications, Responsibilities, and Conduct #8165P1
Computation of Taxable Fringe Benefit #8165P2
Assignment and Use of District-owned Vehicles #8165P3
Accident Management Procedures #8165P4
Authorization to Check Motor Vehicle Records #8165F1
District Vehicle Use Agreement #8165F2
In-District Mileage Log #8165F3
Out-of-District Mileage Log #8165F4
Application for Commute Vehicle Use #8165F5
Personal Vehicle Use Form #8165F6