

**LEVY COUNTY  
BOARD OF COUNTY COMMISSIONERS  
PERSONNEL POLICIES AND PROCEDURES**

<b>Subject:</b> <b>EMPLOYER FURNISHED TRANSPORTATION</b>	<b>Effective Date:</b> <b>August 3, 2004</b>	<b>Number:</b> <b>402A</b>
<b>Applies to:</b> <b>All Employees and Volunteers of the Levy County Board of County Commissioners</b>	<b>Last Amended:</b>	<b>Page:</b>  2 of 2

**PROCEDURES:**

The County Coordinator may from time to time designate certain employees who are allowed commuting use of County owned or leased vehicles. Such commuting use will only be allowed when there exists a bona fide benefit to the County for such commuting use. Such benefits include on-call status of employees, proximity to work locations, and emergency response.

Employees allowed commuting use of vehicles are prohibited from using the vehicles for other personal use except on de minimis basis. Such de minimis use might include a stop for lunch between two business locations, or a brief stop at a convenience store on the way home from work.

Managerial employees who are salaried, have job responsibilities that require work beyond a typical 40 hour week, or who are on call may be allowed personal use beyond de minimis with full Board of County Commissioner approval, with limitations set forth by the Board. However, these employees must carry their own auto liability and property damage insurance rider for this use. This personal use shall be entered into a transportation log that will be submitted to the Finance Office on a quarterly basis. The benefit for this use will be computed and the used charged to that employee on current IRS guidelines.

Before assignment of a vehicle a memo of understanding will be signed by the employee, specifying the IRS benefit that will be charged back to that employee based on the current IRS definitions for vehicle use.

In addition to these procedures, County employees who are assigned County owned vehicles must comply with all other County policies, and state and federal laws applicable to the utilization of such vehicles.

**FRINGE BENEFIT STATUS:**

Employees who commute in vehicles other than “qualified non-personal use vehicles” will be considered to be receiving taxable fringe benefit income subject to federal income and employment (FICA) taxes. Based upon current IRS regulations, the taxable fringe benefit for these employees will be computed upon \$3.00 per commuting round trip.

This taxable benefit will be added to the taxable income of affected employees on a bi-weekly basis beginning \_\_\_\_\_. Unless affected employees notify the Board’s Finance Office otherwise, 10 round trips or \$30.00 will be added to each employee’s compensation bi-weekly. Appropriate Federal income and FICA taxes will be withheld from this amount. Employees who report a lesser amount of trips will be charged for those trips based upon the \$3.00 round trip rate.

The employee has the right to forego his/her use of an employer provided transportation at any time; however, the employee shall be responsible for any charges resulting from the time period in which employer provided transportation was used.