

**DEPARTMENT OF ADMINISTRATIVE SERVICES
INTERNAL POLICIES AND PROCEDURES**

Subj: COMMUTE USE POLICY

Date: February 12, 2008

Ref: Utah Administrative Code Section R27-3-9

Purpose:

To establish department-wide policies governing commute use of state-provided vehicles where commute use is the only personal use of the vehicle that is permitted.

Background:

This policy recognizes that is in the best interest of the Department of Administrative Services (DAS) to comply with R27-3-9, and that a department-wide policy ensures applicability across the department's several divisions.

Scope:

This policy applies to all DAS employees.

Definitions:

1. Commute Use – Driving a state vehicle between the employee's home and main or regular place of work for more than five calendar days per month. The definition extends to state vehicles driven between the employee's main or regular place of work to a location closer to the employee's home.

Policy

General

1. Generally, state vehicles shall only be used for official state business.
2. Personal use of a state vehicle is not permitted unless authorized by statute or personal use has been funded by the legislature. Personal use of a state vehicle may be a taxable fringe benefit.
3. Commute use of a state vehicle is authorized only upon approval written by the employee's manager, division director and the Department Executive Director. Commute use of a state vehicle is a taxable fringe benefit.

4. DAS employees authorized to commute in state vehicles are not permitted to use the vehicle for any personal purpose other than commuting.
5. The unauthorized personal use of a state vehicle may result in the suspension or revocation of state driving privileges. Further, the employee may be subject to corrective or disciplinary action, including suspension or termination of employment as outlined in Department of Human Resource Management Rules.
6. Authorized drivers shall obey all motor vehicle laws while operating a state vehicle.
7. State vehicles shall not be driven outside the state of Utah without prior written approval by the Executive Director. However, in-state travel requiring travel through neighboring states is authorized as in-state travel when traveling on routine state business and such route is the nearest or most practicable to reach a destination in Utah. Additionally, state vehicles shall not be driven outside the continental United States without prior written approval by the Executive Director of DAS, the Director of the Division of Fleet Operations and the Director of the Division of risk Management.

Approval Criteria for Commute Use

1. Commute use may be approved only when any of the following conditions is met:
 - a) The employee is on 24 hour on call status and is therefore required to respond to emergencies that, by their nature, could endanger human life or cause significant property damage if response time is increased in the event that commute use is not authorized;
 - b) It is more practical for the employee to go directly to an alternate work-site than to report to their main or regular place of work to obtain a vehicle, on regular and continuous basis;
 - c) The employee is required to work at home or out of a vehicle, a minimum of 80% of the time and the assigned vehicle is required to perform critical duties in a manner that is clearly in the state's best interest.
2. Commute use must be approved, in writing, by the employee's manager, division director and the Department Executive Director.
3. Approvals for commute use shall expire at the end of the calendar year in which they were issued. Divisions are responsible for submitting requests for annual renewal of commute use privileges.
4. Taxation - Commute use of a state vehicle is considered a taxable fringe benefit unless specifically exempted under the Internal Revenue Code. The IRS value of the fringe benefit "income" is \$1.50 per one-way commute and will be computed from the Employee Reimbursement/Earnings Request, Form FI 48, and added to the employee's

federal and state gross wages subject to FICA. The value will be added to the W-2 wages. In case of carpooling, the fringe benefit amount will be added to the income of each employee in the vehicle. Each employee must complete Form FI 48 for this commute.

5. Commute usage must be documented in Employee Reimbursement/Earnings Request, Form FI 48 which must be submitted every two weeks with the employee's timesheet.
6. Mileage/Trip Reporting – Employees with commute use privileges shall maintain logs indicating date, trip mileage and trip information.

Procedures:

1. Approval

- a) The divisions must complete and submit the online take home form from the DFO website for each driver being granted commute or take home privileges.
- b) The employee, the employee's manager, Division director and the Department Executive Director must sign the hard copy of the take home form.
- c) The signed take home form must be submitted to DFO for review and approval.

2. Taxation

- a) The employee must prepare and submit an Employee Reimbursement/Earnings Request, Form FI 48, for approval by the division every two weeks, along with their time sheet.
- b) The division must submit approved Employee Reimbursement/Earnings Request, Form FI 48, and time sheet to the Division of Finance.
- c) The Division of Finance will add the value of the commute fringe benefit to the employee's gross wages subject to FICA withholding for the pay period. Add the value of the commute fringe benefit to the employee's W-2 wages for federal and state taxation.

3. Mileage /Trip Log

- a) The employee must prepare and submit a mileage/trip logs to the division at the same time that the Form FI 48 is submitted for approval.
- b) The division must submit copies of the mileage/trip logs to the Department Fleet Contact for review and analysis within five business days of receipt from the employee.