

WESTMORELAND COUNTY

POLICY AND PROCEDURES

Subject: VEHICLE FLEET POLICY

Policy Number: 1- 2018

Effective Date: 09/23/2010

Revised Date: 02/22/2018

I. PURPOSE

- A. To promulgate policies concerning the use of employer-provided vehicles and the impact of associated payroll and tax implications of such use. The forgoing is largely based on elements of the Internal Revenue Code in effect as of the date of publication of this policy. At no time should the directives in this policy be interpreted to require anything less than what is mandated by Internal Revenue Service Rules & Regulations.

II. APPLICABILITY

- A. The policies set forth herein shall be applicable to all Officials (elected & appointed) and Employees.

III. DEFINITIONS

- A. Employer-provided vehicle. Any motor vehicle owned, leased or rented by Westmoreland County which is made available to facilitate the performance of official duties of an employee.
- B. County Employee. Any elected or appointed official, full-time or part-time employee, intern or volunteer.
- C. Qualified Non-personal Use Vehicle. A qualified non-personal use vehicle is any vehicle that the employee is not likely to use more than minimally for personal purposes because of its design. Qualified non-personal use vehicles generally include all of the following:
 - i. Clearly marked police, fire and emergency vehicles (Section D)
 - ii. Unmarked vehicles used by law enforcement officers if the use is officially authorized (discussed below)
 - iii. Qualified specialized utility repair truck (Section E)
 - iv. An ambulance or hearse used for its specific purpose
 - v. Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds

- vi. Delivery trucks with seating for the driver only, or the driver plus a folding jump seat
 - vii. A passenger bus with a capacity of at least 20 passengers used for its specific purpose
 - viii. Construction or specially designed work vehicles, (i.e., bucket trucks, dump trucks, cement mixers, forklifts, garbage trucks)
 - ix. School buses
 - x. Tractors, combines and other special-purpose farm vehicles.
- D. A clearly marked police vehicle or a clearly marked fire/emergency vehicle is treated as a qualified non-personal use vehicle to the employee only if all of the following apply:
- i. The employee is on call.
 - ii. The employee is required to use the vehicle for commuting.
 - iii. Personal use of the vehicle is prohibited, other than for commuting.
 - iv. The employee is a full-time law enforcement officer authorized to carry firearms, execute warrants, and/or make arrests or the employee must be a full time firefighter.
 - v. The law enforcement officer must regularly carry firearms.
- E. A police, fire, or public safety vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a police, fire or public safety officer. A marking on a license plate is NOT a clear marking for this purpose.
- F. An unmarked police vehicle qualifies as a non-personal use vehicle to the employee only if the following apply:
- i. The employee is authorized by the County to use the vehicle for personal use incidental to the use for law enforcement. The employee cannot use the vehicle for personal trips.
 - ii. The employer is a governmental unit responsible for crime investigation or crime prevention.
 - iii. The employee must be a full-time law enforcement officer.
 - iv. The employee is authorized to carry firearms, execute warrants, and/or make arrests.
 - v. The employee must regularly carry firearms, except when it is not possible because of undercover work requirements.
- G. Control Employee. A control employee in a governmental organization is either an:
- i. Elected official

- ii. Employee whose compensation is at least as great as a Federal government employee at Executive Level V (2017 - \$151,700)
- H. Commuting. Travel between employee residence and regular place of employment.
- I. Personal Use (other than commuting)
 - i. Non-business evening/weekend use
 - ii. Vacation Use
 - iii. Use by spouse or dependents
- J. De Minimus Personal use (non-taxable) includes but is not limited to:
 - i. A stop at convenience store in course of commute.
 - ii. A small personal detour while on business, such as driving to lunch while out of the office on business.
 - iii. Infrequent (not more than one day per month) commuting in employer vehicle. This does not mean that an employee can receive excludable reimbursements for commuting 12 days a year. The rule is available to cover infrequent, occasional situations.

IV. GENERAL POLICY

- A. All full-time and part-time employees are encouraged to use County-owned vehicles for business purposes instead of their personal vehicles when possible or practical.
- B. County Commissioners, while encouraged to use County vehicles for business purposes are expressly prohibited from having a County vehicle assigned to them on a permanent basis.
- C. Personal use of County vehicles is prohibited. However, this policy does not preclude *de minimus* personal use.
- D. Carrying of passengers who are not County employees is prohibited unless such passengers are part of the performance of official duties (e.g. prisoners, clients). This does not preclude County employees from transporting officials from other governmental entities or where such transportation is directly related to the conduct of County business or incidental to participation in events to which the employee is officially a party. Only Westmoreland County approved operators are authorized to drive a County-owned/leased vehicle.

- E. The operation of a County vehicle while under the influence of any drugs or alcohol is strictly prohibited. This includes prescription drugs which are known to have the ability to impair one's ability to operate a vehicle. The use of all tobacco products in County owned vehicles is also expressly prohibited.
- F. All operators of County vehicles shall possess a valid operator's license for the class of vehicle being operated.
- G. All County vehicles officially belong to the County of Westmoreland Board of Commissioners and shall be managed and allocated by the fleet coordinator acting as agent for the board.
- H. Operators of County vehicles who are involved in a traffic accident shall report the same information to the fleet coordinator and the employee's supervisor immediately regardless of whether the accident is "reportable" under the motor vehicle code. If the fleet coordinator is not available the operator shall notify the Department of Human Resources and the employee's supervisor, who shall notify the fleet coordinator within 24 hours.
- I. Operators of County vehicles are personally responsible for all traffic, toll and parking violations. Further, any moving violations shall be reported to the fleet coordinator within 24 hours of the receipt of a citation by the operator.
- J. Operators of County vehicles are expected to exercise reasonable care in the operation, care and maintenance of County vehicles.
- K. With the exception of undercover police vehicles and marked emergency vehicles, all County-owned/leased vehicles shall have the County seal or other approved County logo affixed to the vehicle. The Fleet Coordinator is responsible for approving any and all logos, decals, markings, insignia and words on a County-owned/leased vehicle.
- L. Operators and passengers of County Vehicles must wear seat belts at all times. Further, there shall be no more people in a County Vehicle than there are seat belts.
- M. To better insure the safe operation of County-owned vehicles, the use of cell phones (including texting) while operating a County Vehicle is prohibited unless required by emergency personnel responding to a call.
- N. There should be no personal modifications made to County Vehicles at any time.

- O. Firearms are not permitted in County Vehicles unless required for County Business.
- P. Operators of County vehicles responsible for two (2) or more preventable motor vehicle accidents in the preceding 12 months shall be restricted from driving any County vehicle until they have completed a driver training course approved by the Department of Human Resources.
- Q. Operators of a County vehicle that has sustained any amount of damage must review the damage with the Fleet Coordinator or Mechanic for drivability mechanical and safety concerns.

V. CLASSIFICATIONS AND INSURANCE OF VEHICLES

- A. Upon the placement of a vehicle into County service, the fleet coordinator shall make a determination if the vehicle is a qualified non-personal use vehicle and record whether it is a marked police or EMS vehicle. This determination may require input from the receiving department/department head as to its intended use and to whom the vehicle will be issued. It is the responsibility of the receiving department to notify the fleet coordinator of any change in the intended use of an issued vehicle.
- B. The receiving department/department head shall make documented representations to the fleet coordinator as to whether the vehicle is being assigned to an employee or if it is to be a shared vehicle.
- C. Confidential Plates - The receiving department/department head shall make documented representations to the fleet coordinator as to whether the vehicle is to be issued a confidential registration plate in compliance with the provisions of the state code, Section 13, Commonwealth Fleet License Plates. The fleet coordinator will provide the appropriate information; specifically form GSVM-95, Request for Confidential License Plate to the County Chief Clerk for approval and processing.
- D. An employee may take a vehicle to his or her place of residence overnight when one or more of the following criteria are met:
 - i. Operator is on call for the night.
 - ii. The operator's area of assignment makes it more cost-effective for the County to keep the car at home and start the work day from his/her place of residence
 - iii. Operator requires ready access to specialized equipment not suited for transport in a personal vehicle
 - iv. Operator is travelling directly from his/her personal residence to an alternate work location without first reporting to his/her standard work location.

v. There is a declared state of emergency.

VI. OPERATOR RESPONSIBILITIES

- A. All operators should submit signed monthly vehicle usage logs along with any required payroll tax forms to the fleet coordinator on prescribed forms. Maintenance of these usage logs are required for all County Vehicles, including Qualified Non-Personal Vehicles, except for vehicles used for undercover work. The fleet coordinator shall be responsible for forwarding payroll information to the Controller's Office.
- B. Operators shall make daily checks for damage or inoperative equipment, particularly safety features. Any damage or inoperative equipment should be promptly reported to the fleet coordinator.
- C. Operator shall make daily checks for fluid level, fuel card, Accident Report (Attachment A) and Vehicle Mileage Log.
- D. Fuel cards assigned to a vehicle must remain in the vehicle. The fuel card is only permitted to be used to fuel the vehicle it is assigned. Maintenance fuel cards are only permitted to be used to obtain fuel for equipment. Misuse of a fuel card is subject to disciplinary action up to and including termination.
- E. Emergency repairs should only be effectuated after consulting with the fleet coordinator. If the fleet coordinator cannot be reached the operator should consult his or her department head for approval.
- F. The operator is responsible for delivering the vehicle to the County maintenance facility for scheduled maintenance at intervals prescribed by the fleet coordinator. Operators are responsible for the cleanliness of vehicles. Vehicles will be reviewed for cleanliness upon services and vehicle state inspection. Failure to comply may result in disciplinary action.
- G. Operators are to adhere to all traffic laws and to exercise safety and courtesy at all times when operating County vehicles. Operation or behavior which is discreditable to the County is prohibited and is subject to disciplinary action.
- H. Reimbursement for all expenses related to the use of a County vehicle (e.g. fuel, oil, emergency repairs) shall be submitted to the fleet coordinator for approval. In order for expenses to be reimbursed, itemized receipts along with the odometer mileage at the time of the expenditure shall be submitted on a monthly basis.

- I. The County is not responsible for any personal property stored in a County Vehicle.
- J. Operators are responsible for safeguarding County property stored in County vehicles.
- K. Operators are responsible to circle the vehicle before using the vehicle to ensure it is free of any obstacles or obstructions.
- L. When more than one County employee is in a vehicle, one County employee must remain outside the vehicle and assist the driver in backing up or maneuvering the vehicle around any obstacle.

VII. MANAGEMENT RESPONSIBILITIES

- A. Monthly Vehicle Mileage Logs are to be fully completed and submitted to Department supervisor for review at the end of each month. The Department supervisor is responsible for submitting the Monthly Vehicle Mileage Logs to the fleet coordinator by the first of each month for the previous month's usage.
- B. Management is responsible for ensuring operators are familiar with County Fleet Policy and monitoring employee compliance
- C. Management is responsible for contacting the fleet coordinator to remove or add a County employee to the Fuel Card System.
- D. Management is responsible for reporting all accidents/incidents, regardless of severity to the fleet coordinator within 24 hours, and must complete Vehicle Accident Investigation Form (Attachment A).

VIII. TAX IMPLICATIONS – OPERATOR REPORTING RESPONSIBILITIES

- A. If the County provides a vehicle which is used exclusively for business purposes (except for allowable de minimus use) there are no tax consequences or reporting. Business use does not include commuting (except as discussed later). The operator must still maintain records (vehicle logs) to substantiate that all vehicle use was for business.
- B. If an employer-provided vehicle is used for both business and personal purposes, substantiated business use is not taxable to the employee. Personal use is taxable as wages. The operator must retain a copy of the Monthly Vehicle Mileage Log to document business and personal use. Employee use of County-Provided Vehicles Quarterly Report of Vehicle Usage (Attachment B) for is only to be used by employees (other than Elected Officials and Senior Executives) who have use of a County-

provided vehicle for commuting purposes only. This report is to be submitted to the Payroll Department on a quarterly basis and is due by the 14th of the month following the close of the quarter.

C. Payroll Reports

- i. Operators who have payroll reporting responsibilities may use one of the following methods for reporting their personal/commuting miles.
 1. \$1.50 each way for commuting. Operators shall log the number of commutes each month multiplied by \$1.50 to arrive at the taxable income for the month. A round trip commute amounts to \$3.00 in taxable income for the day. This is available when commuting is the only personal use involved. This method is not for use by control employees
 2. Cents-per-mile. Operators who have personal use beyond commuting shall compute the number of personal miles travelled (as supported by the vehicle log(s) and multiply that by the IRS mileage rate in effect for that year (currently \$.545/mile) to arrive at the taxable income for the month.
 3. Fair Lease Value. Operators shall complete a worksheet which computes the percentage of personal use multiplied by the fair lease value of the vehicle (plus fuel allowance) to arrive at taxable income
 4. Forms are available through the fleet coordinator to support each of the aforementioned methods.
- ii. Additional guidance and/or forms related to payroll reporting are available through the County Controller's Office.

I acknowledge that I have received a copy of the February 22, 2018 revised Westmoreland County Vehicle Fleet Policy. I have reviewed and understand the policy and any responsibilities that I have regarding the policy.

Printed Name: _____

Signature: _____

Date: _____