

Title: Automobile Expenses
Policy Number: 301
Effective Date: July 1, 2009
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Authorized by: Board of Supervisors

Policy:

It is the policy of Pottawattamie County when possible to provide vehicles for business use in order to allow employees to drive on County business, and to reimburse employees for business use of personal vehicles according to the guidelines below.

Comments:

- (1) Employees who need transportation in the course of their normal work may be assigned a County vehicle for their use. All other employees needing transportation for County business may use vehicles assigned to their department. As a last alternative, when no County vehicles are available, employees may use their own vehicle for business purposes, but only with the prior approval of their Department Head.
- (2) Employees who use their personal vehicles for approved business purposes will receive a mileage allowance in accordance with the Internal Revenue Service and as approved by the Board of Supervisors. This allowance is to compensate for the cost of gasoline, oil, depreciation, and insurance.
- (3) County vehicles may not be operated at work or taken home by an employee without prior authorization of the Department Head. Employees shall not use County vehicles for non-business purposes unless prior authorization is received from the Department Head.

According to the IRS *Commuting Rule*, employees who commute to and from work in a county vehicle are provided a taxable benefit which is valued at \$1.50 for each one-way commute. Employees shall provide the Auditor's Office/Payroll division with documentation identifying the number of days the vehicle is used for commuting per pay period. This amount will be included in the employee's wages for tax purposes.

- (4) Employees driving county vehicles or personal vehicles on County business may claim reimbursement for parking fees and tolls actually incurred. In addition, employees driving County vehicles may claim reimbursement for gasoline and other expenses directly incurred for business purposes. All requests for reimbursement must be approved by the employee's supervisor.

- (5) Employees must report any accident, theft, damage, breakdown, or mechanical problem involving a County vehicle or a personal vehicle used on County business to their Department Head or supervisor, regardless of the extent of damage or lack of injuries. An employee must call for a local law enforcement agency to come to the scene of any work related vehicular accident immediately, even if there is no apparent damage.

Employees are expected to cooperate fully with authorities in the event of an accident. An employee may be held personally responsible for damage to a county vehicle if an investigation discloses that the employee was under the influence of alcohol, illegal drugs, prescription medication (that would render the person unable to drive) or if the investigation discloses negligence, carelessness or misuse.

- (6) Employees are required to adhere to traffic laws and regulations at all times while operating a vehicle for county business. Employees are responsible for any fines/fees or other expenses incurred as a result of a motor vehicle traffic violation.
- (7) In accordance with state law, employees are required to carry liability insurance for their personal vehicles. The insurance carried by the employee will stay with the vehicle. As a result, if an employee is in a motor vehicle accident while operating their personal vehicle for county business, the employee's personal car insurance would be the primary source of coverage.
- (8) Time spent by employees driving a County or personal vehicle on County business during normal working hours is considered hours worked for pay purposes. Regular commuting time to and from an employee's residence is not treated as work time for pay purposes unless authorized by the Department Head and approved by the Board of Supervisors.

**Travel time to and from required training events, meetings, or other similar required work events is considered as hours worked for pay purposes, unless the event is located in the general vicinity of the employee's work reporting location. Supervisors shall inform their employees prior to the event, as to whether or not the travel time will be treated as work time for pay purposes.

- (9) It is the responsibility of the employee to wear seat belts while operating and/or riding in County vehicles. It is also the responsibility of the employee to ensure that seat belts are secured for individuals transported in personal or county vehicles.

- (10) Employees shall not attempt to make any mechanical repairs to a county vehicle unless properly authorized by the Department Head or supervisor or unless assigned to such duties. An employee may be held personally responsible for any unauthorized mechanical repairs made to a County vehicle.