**Document Code No.:** FES-12-2-3 -EP
**Title:** Take-Home Policy for County-Owned Vehicles
**Affected Agencies:** Executive Branch Agencies
**Authorities:** K.C.C. 3.30, IRS Publication 15-B
**Keywords:** Take-Home Vehicle, Commute, Emergency Response, Call Out
**Sponsoring Agency:** Fleet Services Division
**Type of Action:** Supersedes FES 12-2-2 (AEP)

**Executive signature:** Dow Constantine
**Date signed and effective:** 12 · 9 · 20

King County

## I. Purpose

This policy establishes requirements for authorizing employees to take county-owned vehicles home to travel between their home and work site(s), and for reporting the taxable benefit associated with commuting. The County's intent is to limit the number of take-home vehicle assignments to employees who have a primary responsibility to respond to emergency situations to protect life and property or when there is a demonstrated economic benefit to the county. The assignment of a take-home vehicle is neither a privilege nor a right of any county employee.

## II. Applicability and Audience

This policy applies to the Administrative Offices and Executive Departments supervised by the King County Executive. The policy also applies to any non-Executive Branch King County departments adopting this policy.

## III. Definitions

Assigned take-home vehicle – A county-owned vehicle that is used by a county employee for county business and for regularly commuting to and from the employee's home and work site(s).

Assigned vehicle – A county-owned vehicle assigned to a department or county employee for county business, but not for employee commuting to and from the employee's home and work site(s).

Business mileage – The mileage driven by an employee while conducting official county business. Business mileage does not include an employee's commute to and from their home to their work site(s).

Call out – A directive to an employee to report to a work site during an off-duty time or day, to respond to an emergency that requires an immediate response to protect life and/or property.

Commute mileage – The mileage driven by an employee to commute to and from their home to their work site(s).

Economic benefit/cost calculation – The difference between the cost to reimburse an employee for conducting county business in their private vehicle, per Executive Policy PER 17-1-3 or its successor, and the cost to provide an employee with an assigned take-home vehicle to commute to and from their work site(s).

Emergency response – When an employee has a primary responsibility to respond immediately to protect life and/or property.

Occasional overnight vehicle use – When an employee takes a county-owned vehicle home after attending night meetings or other county business activities that occur outside of an employee's normally-scheduled work hours. Occasional overnight usage of a county-owned vehicle shall mean no more than twelve (12) times per quarter on average.

Special equipment vehicle – A county-owned vehicle manufactured for special applications or a vehicle equipped or outfitted with tools or devices for specific job applications. Communication access, such as car radio, telephone, and similar devices, shall not be considered special equipment for the purpose of this policy.

Work site(s) – The office or site(s) a county employee reports to perform normally-scheduled work.

Telecommuting – Working one (1) or more days in a given workweek from home or other approved location instead of commuting to an assigned work site or work site(s).

## IV. Policy

### A. Organization

1. The Fleet Services Division of the Department of Executive Services shall manage and administer the take-home vehicle program.

2. Executive departments with take-home vehicle assignments shall designate a Take-Home Vehicle Coordinator, who shall have the responsibility for ensuring the department's compliance with this policy and the procedures outlined in Attachment A.

### B. Take-home vehicle authorization requirements

1. Fleet Services Division shall evaluate and authorize or deny take-home vehicle assignment requests from all executive agencies.

2. Department directors or their designees shall review, approve, and certify that employee requests for take-home vehicles meet the applicable King County Code or collective bargaining agreement requirements. Such approval shall be consistent with the criteria set forth in this policy and comply with the administrative procedures outlined in Attachment A, or a collective bargaining agreement, if applicable.

3. Employees who reside outside of King County shall not be authorized to have a take-home vehicle unless approved by their department director or designee; provided there are reasonable and compelling justifications that support the intent of this policy. In general, an employee's commute mileage shall not exceed their business mileage.

4. Take-home vehicle assignments must meet at least one of the following criteria as outlined in the King County Code (K.C.C.), Chapter 3.30 – Use of County Vehicles to Commute, unless specifically exempted therefrom under the provisions of K.C.C. 3.30.070.
    a. Emergency response. Take-home vehicles may be assigned to employees with emergency response duties if they consistently meet the criteria listed below and provide supporting documentation:
        i. Employee has primary responsibility to respond to emergency situations that require immediate response to protect life or property; and
        ii. Employee responds to emergency call outs at least twelve (12) times per quarter; and
        iii. Employee cannot effectively respond to emergencies using alternative forms of transportation; and
        iv. Employee cannot effectively respond to emergencies by picking up a county-owned assigned vehicle at a designated site.

    b. Special equipment. Take-home vehicles may be assigned to employees with specially equipped vehicles if they consistently meet the criteria below and provide supporting documentation:
        i. Employee needs specialized equipment or a special equipment vehicle to perform county work outside of an employee's normal workday; and
        ii. Employee has the primary responsibility to respond to emergency call outs.

    c. Economic benefit. Take-home vehicles may be assigned to employees if the private vehicle mileage reimbursement costs are consistently greater than the commuting costs for an assigned county vehicle with overnight vehicle usage, and they provide the supporting documentation listed below:
        i. Documentation of the economic benefit calculation, which calculation must be provided and recalculated on at least an annual basis; and
        ii. Documentation of why an employee cannot use alternative forms of transportation or pick up a county vehicle at a designated parking area.

5. While K.C.C. 3.30.070.C provides an exemption for represented employees whose collective bargaining agreements specifically provide for take-home vehicle assignments, Take-Home Vehicle Coordinators citing such language shall provide a detailed explanation of how the contract language applies and if/how it meets or supplants any of the take-home vehicle assignment criteria cited above.

## C. Occasional overnight use requirements

1. Department directors or designees must pre-approve occasional overnight vehicle use for their employees. The administration of occasional overnight

vehicle use shall comply with applicable IRS rules and the administrative procedures outlined in Attachment A.

### D. Usage and taxable reporting requirements

Commuting in a county-owned vehicle, whether assigned or occasional use, is a taxable benefit for the employee. The administration of taxable benefits for employees shall comply with the current version of the Internal Revenue Service's (IRS) Publication 15-B, Employers Tax Guide to Fringe Benefits or its successor.

1. Employees shall not use their assigned take-home vehicle for personal business, except for commuting.

2. Employees shall not allow any other individual to use their take-home vehicle unless there is written permission by their division director or designee.

3. Employees with assigned take-home vehicles shall document and report their monthly trips, business mileage, commute mileage, and emergency call outs as outlined in the administrative procedures in Attachment A.

4. Teleworking situations:
    a. For employees who are assigned to telework full-time, any necessary trip to a work site shall be considered business mileage.
    b. For employees who are assigned to telework part-time and report to a work site part-time, the trips to the work site shall be considered commute mileage.

### E. Recordkeeping and reauthorization requirements

1. The Fleet Services Division shall maintain an up-to-date list of all active take-home vehicle assignments.

2. Take-Home Vehicle Coordinators shall notify the Fleet Services Division immediately when an employee's take home vehicle assignment has ended.

3. Fleet Services Division shall reevaluate and reauthorize take-home vehicle assignments on a semi-annual basis consistent with the administrative procedures outlined in Attachment A.

## V. Implementation Plan

**A.** This policy becomes effective for Executive Branch agencies the date that it is signed by the Executive. The Fleet Services Division is responsible for the implementation of this policy.

**B.** Department directors or their designees are responsible for communicating this policy to the management structure within their respective agencies and other appropriate parties.

**C.** Department and division directors are required to develop and implement procedures to ensure that:

1. The directives in this policy and the attached administrative procedures are followed by the employees under their supervision.

2. There is a process for approving employee's use of take-home vehicles that provides for close review and monitoring of such use.

## VI. Maintenance

**A.** This policy will be maintained by the Fleet Services Division, or its successor agency.

**B.** This policy will automatically expire five (5) years after its effective date. A new, revised, or renewed policy will be initiated by the Fleet Services Division, or its successor agency prior to the expiration date.

## VII. Consequences for Noncompliance

**A.** Any violation of this policy may result in the removal of take-home vehicle assignment, driving privileges, or discipline.

## Appendices:

A. Take-Home Vehicle Procedures
B. Take-Home Vehicle Authorization Request Form
C. Take-Home Vehicle Trip Log

**FES-12-2-3: Attachment A – Take-Home Vehicle Procedures**

| Procedure | Frequency | Procedure Steps | Document Retention |
|---|---|---|---|
| A. Take-home vehicle assignment authorization | Ongoing, as needed | 1. Employee will complete the Take-Home Vehicle Authorization Request Form with the required supplemental documentation and submit it to their supervisor for consideration.<br>2. Supervisor will review the request and approve or deny the request. If approved, the supervisor will send the request to the department director (or their designee) for consideration.<br>3. Department director will review the request and approve or deny the request. If approved, the department director or the Take-Home Vehicle Coordinator will send the request to the Fleet Services Division Director for consideration.<br>4. The Fleet Services Director will review and approve or deny request. If approved, the employee is granted the take-home vehicle assignment for a period of six (6) months.<br><br>**Sample economic benefit calculation:**<br>(A) Cost per mile for this class of vehicle from Fleet Services: $_____<br>(B) Cost of Commute Miles: (A) x (2019 Commute Miles): $_____<br>(C) Cost of Business Miles: ($0.59 per mile) x (2019 Business Miles): $_____<br>Economic benefit (cost) to the County of this vehicle's use: (C) – (B): $_____ | Fleet Services Division will maintain a central repository of all active take-home vehicle authorizations.<br><br>Each department will maintain copies of the active take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies. |
| B. Trip logs | Monthly | 1. Each employee with a take-home vehicle assignment will complete a monthly trip log. Employees must use the trip log provided by the Fleet Services Division, unless they propose a different method of tracking their trip data that is approved in advance by the Fleet Services Division.<br>2. Trip Log Instructions: Employee will enter their trip data each day on the log. Employee will total their number of trips, their daily commute mileage, their business mileage, and their total mileage. Employee will record the number and nature of emergency call outs in the columns provided, if applicable. The employee and their supervisor will sign the trip log each month to affirm its accuracy.<br>3. Employee will submit their monthly trip log to their payroll administrator no later than the 5th working day after the end of each month.<br>4. The payroll administrator will input and update the commute trip data in PeopleSoft for auto fringe benefit withholdings. | Fleet Services Division will maintain copies of the trip logs for one (1) year.<br><br>Each department will maintain the trip logs for the employees under their supervision in accordance with records retention policies. |

| Procedure | Frequency | Procedure Steps | Document Retention |
|---|---|---|---|
| | | 5. Take-Home Vehicle Coordinators will send a copy of each employee's trip log to the Fleet Services Division by the 10th of each month. | |
| C. Assignment recertification | Semi-annually<br><br>Authorization periods:<br>• Oct 1 - March 31<br>• April 1 - Sept 30 | 1. In the spring and fall of each year, the Fleet Services Division will prompt department directors to review their list of active take-home vehicle assignments to either: (1) reaffirm their employee(s) still meet the take-home vehicle criteria or applicable exemptions; or (2) relinquish take-home vehicle assignments from their employee(s).<br>2. Procedure A must be completed again if:<br>a. The active form on file is over a year old.<br>b. The employee's residence / home address changed.<br>c. The employee's work site or position title changed.<br>d. The employee's assigned vehicle number changed.<br>e. The employee's take-home vehicle justification changed. | Fleet Services Division will maintain a list of active take-home vehicle assignments by department. Recertification approval documentation will be retained for six (6) years. |
| D. Ending or expiring take-home vehicle assignments | Ongoing, as needed | 1. Take-Home Vehicle Coordinators will notify the Fleet Services Division immediately in writing when a take-home vehicle assignment has ended, or the employee is no longer employed by King County.<br>2. Fleet Services Division will confirm the receipt of the change and remove the employee from the list of active take-home vehicle assignments. | Expired take-home vehicle authorization forms will be held by the Fleet Services Division for six (6) years.<br><br>Each department will maintain copies of the expired take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies. |
| E. Occasional overnight vehicle use | Ongoing, as needed | 1. Employee will submit requests for occasional overnight vehicle use to their department director or designee in writing for pre-approval.<br>2. Employee will log all occasional overnight trips and submit their logs to their Take-Home Vehicle Coordinator and payroll administrator to calculate fringe benefit withholdings per IRS Publication 15-B.<br>3. Take-Home Vehicle Coordinators will maintain a consolidated log of all occasional overnight use trips for the employees in their department or division.<br>a. If an employee's overnight vehicle use exceeds ***twelve (12) trips per quarter***, and their usage is projected to continue, the employee must complete Procedure A to be considered for the assignment of take-home vehicle. | Each department will maintain occasional use approvals and the associated logs for the employees under their supervision in accordance with records retention policies. |

# Take-Home Vehicle Assignment Authorization Request

King County
Department of Executive Services
**Fleet Services Division**

| | |
|---|---|
| Employee name: | Position title: |
| Vehicle number: | Department: |
| Primary work site: | Division: |
| Estimated daily commute miles: | Section: |
| Estimated daily business miles: | City & county of residence: |
| Justification for out of county residence (if applicable): | |
| Number of emergency call outs in previous 6 months (if applicable): | |
| Start date for this request: | |
| **Union Contract:** Collective bargaining agreements (CBA) may provide general language for department director's to approve take-home vehicle assignments. **If citing a CBA, attach all required documentation as outlined in FES-12-2-3 and the administrative procedures in Attachment A.** | |
| Pursuant to King County Code, Chapter 3.30, take-home vehicle assignments must meet at least one of the following criteria. **Please select one (1) criteria and attach all required documentation as outlined in FES-12-2-3 and the administrative procedures in Attachment A.** | |
| ☐ **Emergency Response:** The employee has the primary responsibility to respond to emergency situations, which require immediate response to protect life or property and the employee is called out at least 12 times per quarter. | |
| ☐ **Special Equipment:** The employee has primary responsibility to respond to emergency situations, which require immediate response to protect life or property and the employee needs a special vehicle and/or carries specialized equipment. | |
| ☐ **Economic Benefit:** There is an economic benefit to the County. This means the cost to reimburse the employee for private vehicle mileage is consistently greater than the cost to provide a take-home vehicle. | |
| **Taking a county-owned vehicle home generates a tax liability. If your request for a take-home vehicle assignment is approved, you are required to check with your payroll administrator to determine your liability.** | |
| *I have read and understand K.C.C.3.30 and Executive Policy FES-12-2-3. I certify my request meets the requirements.* | |
| | |
| Requestor's signature | Date |
| *I certify this request meets the requirements of K.C.C. 3.30 and Executive Policy FES-12-2-3.* | |
| | |
| Department Director or designee | Date |
| | |
| Fleet Services Division Director | Date |

**Distribution:** Completed signed original to Fleet Services Division. Copies to employee, payroll administrator, and department director.

Last Revised: 10/15/20

# Take-Home Vehicle Trip Log

| Employee Name: | Month: | Year: |
|---|---|---|
| Division/Department: | Vehicle Number: | |
| Primary Work Site: | Regular Work Hours: | |

| **Daily Trip Mileage** | | | | | **Emergency Call Outs (if applicable)** | | |
|---|---|---|---|---|---|---|---|
| Day of Month | Commute Miles | Business Miles | Total Miles | # of trips | Call Out (Yes/No) | Time of Call Out | Nature of Emergency |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
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| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| **Total*** | | | | | | | |

*Total your daily commute miles, business miles, total miles, number of trips, and call outs.

Employee Signature Date

Supervisor Signature Date

- Commute mileage: The mileage to commute to and from your home and your work site.
- Business mileage: The mileage to conduct official county business. Business mileage does not include the commute to and from your home and your work site.
- Total mileage: The sum of your commute mileage and business mileage.
- Call out: A directive to report to a work site during an off-duty time or day, to respond to an emergency that requires an immediate response to protect life and/or property.

*Send one copy to your department's payroll office no later than 5 working days after the end of each month.*

*Send copy of the log to Fleet Services Division by the 10th of each month.*