



City of Edmonds Take Home Vehicle Policy

I. Purpose

This policy establishes requirements for authorizing employees to take city-owned vehicles home to travel between their home and work site(s). The City'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 city.

II. Applicability and Audience

This policy applies to all qualifying employees who meet the vehicle authorization requirements under section IV.

III. Definitions

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

Assigned vehicle - A city-owned vehicle assigned to a department or city employee for city 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 city 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 city business in their private vehicle, per section 9.4 of the City Personnel Policy 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 city-owned vehicle home after attending night meetings or other city business activities that occur outside of an employee's normally-scheduled work hours. Occasional overnight usage of a city-owned vehicle shall mean no more than twelve (12) times per quarter on average.

Special equipment vehicle – A city-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 city employee reports to perform normally-scheduled work.

Telecommuting – Work 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 Division of the City of Edmonds shall manage and administer the take-home vehicle program.
2. All City 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. The department head shall designate the Take-Home Vehicle Coordinator.

B. Take-home vehicle authorization requirements

1. Managers shall evaluate and authorize or deny take-home vehicle assignment requests. If approved, the Manager shall forward the requests to the department director or their designee for final approval.
2. Department directors or their designees shall review, approve, and certify that employee requests for take-home vehicles meet the applicable City Take-Home Vehicle Policy 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.

4. Take-home vehicle assignments must meet at least one of the following criteria as outlined in the City Fleet Policy– Use of City Vehicles to Commute.
 - 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 city-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 city 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 city 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 city vehicle at a designated parking area.
5. If an exemption is present 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.
 - a. If an exemption is cited per a CBA, the request must also be reviewed by the Human Resources Department to verify accuracy of the CBA language.

C. Occasional overnight use requirements

1. Directors or their 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 city-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 non-city employee to operate their take-home vehicle unless there is written permission by their director or their 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. Telework 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 Division shall maintain an up-to-date list of all active take-home vehicle assignments.
2. Take-Home Vehicle Coordinators shall notify the Fleet Division within 30 days of a new take home vehicle assignment.
3. Take-Home Vehicle Coordinators shall notify the Fleet Division immediately when an employee's take home vehicle assignment has ended.
4. Directors or their designees 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.** Once approved by city council, this policy becomes effective for all City employees the date that it is signed by the Mayor.
- B.** Directors or their designees are responsible for communicating this policy to the management structure within their respective agencies and other appropriate parties.

- C.** Directors or their designees 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 Division.
- B.** This policy will be reevaluated every (5) years after its effective date or as often as necessary to keep the policy up to date with changes in operations and best risk management practices. A new, revised, or renewed policy will be initiated by the Fleet Division after the evaluation period.

VII. Consequences for Noncompliance

- A.** Any violation of this policy may result in the removal of take-home vehicle assignment, driving privileges, or discipline.
- B.** Failure to provide mileage trip logs by the 10th of each month may result in the suspension of the employee's fuel card.

Appendices:

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

Attachment A – Take-Home Vehicle Procedures

Procedure	Frequency	Procedure Steps	Document Retention
A. Take-home vehicle assignment authorization	Ongoing, as needed	<ol style="list-style-type: none"> 1. Employee will complete the Take-Home Vehicle Authorization Request Form with the required supplemental documentation and submit it to their supervisor for consideration. 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. 3. Department director will review the request and approve or deny the request. 4. If approved, the employee is granted the take-home vehicle assignment for a period of six (6) months. <p>Sample economic benefit calculation:</p> <div style="border: 1px solid gray; border-radius: 15px; padding: 10px; background-color: #f0f0f0;"> <p>(A) Cost per mile for this class of vehicle from Fleet Services: \$ _____</p> <p>(B) Cost of Commute Miles: (A) x (2022 Commute Miles): \$ _____</p> <p>(C) Cost of Business Miles: (\$0.59 per mile) x (2022 Business Miles): \$ _____</p> <p>Economic benefit (cost) to the City of this vehicle’s use: (C) – (B): \$ _____</p> </div>	<p>Fleet Division will maintain a central repository of all active take-home vehicle authorizations.</p> <p>Each department will maintain copies of the active take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies.</p> <p>Each department will designate a Take-Home Vehicle Coordinator responsible for their record keeping and communication with the Fleet Division Manager.</p>
B. Trip logs	Monthly	<ol style="list-style-type: none"> 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 Division, unless they propose a different method of tracking their trip data that is approved in advance by the Fleet Division. 2. <u>Trip Log Instructions</u>: 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. 3. Employee will submit their monthly trip log to their supervisor no later than the 5th work day after the end of each month. 	<p>Fleet Division will maintain copies of the trip logs for one (1) year.</p> <p>Each department will maintain the trip logs for the employees under their supervision in accordance with records retention policies.</p>

Procedure	Frequency	Procedure Steps	Document Retention
		4. Take-Home Vehicle Coordinators will send a copy of each employee's trip log to the Fleet Division by the 10 th of each month.	
C. Assignment recertification	Semi-annually Authorization periods: <ul style="list-style-type: none"> • Oct 1 - March 31 • April 1 - Sept 30 	<ol style="list-style-type: none"> 1. In the spring and fall of each year, the Fleet 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). 2. Procedure A must be completed again if: <ol style="list-style-type: none"> a. The active form on file is over a year old. b. The employee's residence / home address changed. c. The employee's work site or position title changed. d. The employee's assigned vehicle number changed. e. The employee's take-home vehicle justification changed. 	Fleet Division will maintain a list of active take-home vehicle assignments by department. Recertification approval documentation will be retained for two (2) years.
D. Ending or expiring take-home vehicle assignments	Ongoing, as needed	<ol style="list-style-type: none"> 1. Take-Home Vehicle Coordinators will notify the Fleet Division immediately in writing when a take-home vehicle assignment has ended, or the employee is no longer employed by the City. 2. Fleet Division will confirm the receipt of the change and remove the employee from the list of active take-home vehicle assignments. 	<p>Expired take-home vehicle authorization forms will be held by the Fleet Division for two (2) years.</p> <p>Each department will maintain copies of the expired take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies.</p>
E. Occasional overnight vehicle use	Ongoing, as needed	<ol style="list-style-type: none"> 1. Employee will submit requests for occasional overnight vehicle use to their department director or designee in writing for pre-approval. 2. Employee will log all occasional overnight trips and submit their logs to their Take-Home Vehicle Coordinator. 3. Take-Home Vehicle Coordinators will maintain a consolidated log of all occasional overnight use trips for the employees in their department or division. <ol style="list-style-type: none"> 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

Fleet Division

Employee name:	Position title:
Vehicle number:	Department:
Primary work site:	Division:
Estimated daily commute miles:	Section:
Estimated daily business miles:	City & city of residence:
Justification for out of city residence (if applicable):	
Number of emergency call outs in previous 6 months (if applicable):	
Start date for this request:	
<p>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 and the administrative procedures in Attachment A.</p>	
<p>Pursuant to the City Fleet Policy, take-home vehicle assignments must meet at least one of the following criteria. Please select one (1) criteria and attach all required documentation and the administrative procedures in Attachment A.</p>	
<p><input type="checkbox"/> 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.</p>	
<p><input type="checkbox"/> 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.</p>	
<p><input type="checkbox"/> Economic Benefit: There is an economic benefit to the City. This means the cost to reimburse the employee for private vehicle mileage is consistently greater than the cost to provide a take-home vehicle.</p>	
<p>Taking a city-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.</p>	
<p><i>I have read and understand the City of Edmonds Take-Home Vehicle Policy. I certify my request meets the requirements.</i></p>	
Requestor's signature	Date
Department Director or designee	Date
Fleet Division Manager	Date

Distribution: Completed signed original to Fleet Division. Copies to employee and department director

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							
6							
7							
8							
9							
10							
11							
12							
13							
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21							
22							
23							
24							
25							
26							
27							
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
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- Commute mileage: The mileage to commute to and from your home and your work site.
- Business mileage: The mileage to conduct official city 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 Take-Home Vehicle Coordinator no later than 5 work days after the end of each month.

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