

POLICY NO. 24 (REGARDING EMPLOYEES' PERSONAL USE OF COUNTY-OWNED VEHICLES, PER IRS REGULATIONS)

1. The commission, due to valid considerations, provides a vehicle to various employees for their convenience in commuting to and from the county workplace- primarily to provide adequate transportation for emergencies after regular working hours or when an employee may be required to travel from home to various locations within St. Clair County at various times (during and not during their regular work hours) as part of the employee's duties. It is also the Commission's policy that there should be no other personal use of these vehicles, unless approved on a specific case-by-case basis.
2. The Commission agrees that it will be responsible for the vehicle's liability insurance coverage for these county-owned vehicles.
3. The Commission will include the value of the employee's personal usage for commuting in each employee's form W-2 annually. This value will be computed under the applicable method established by IRS regulations. Specifically, non-officer employees will have their personal usage valued at \$3.00 per day, unless they have been approved for personal usage in addition to commuting.
4. The Commission will withhold income and employment taxes, including FICA (social security/Medicare) on the imputed value of an employee's personal use of an employer-provided vehicle, each payroll or pay-period (beginning April 1, 1997.) based on information submitted by the employee on a form to be provided by the Commission.

APODTEED this 11th day of January, 2022.