

# Town of Middleton



## Vehicle Use Handbook

**Middleton Board of Selectmen**

Adopted May 28, 2002

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## Application, Scope and Purpose

These Policies and Procedures are adopted to ensure that Town of Middleton Vehicles as defined are procured, operated, repaired and maintained in an efficient, economical fashion.

This Policy Manual shall apply to all vehicles owned or leased and operated by the Town of Middleton, whether assigned specifically to one individual or used by more than one authorized employee operator.

## Definitions

**Department Head** The individual who, either by election or appointment, is responsible for the administration of a Department, or a person specifically designated by the Department Head in writing, to fulfill the duties and responsibilities of the Department Head.

**Commute** A trip between the Employee's personal residence and a work site (whether or not the ordinary workplace) located in the area where the individual normally works even if the individual makes previous or subsequent work stops outside that area.

**Domicile Travel** The authorized use of a Town of Middleton vehicle to drive between a personal residence and work site on a regular basis.

**Waivers** The Town Administrator or his designee may waive strict compliance with these Policies and Procedures in writing, when he determines that:

- the non-compliance is a minor and does not diminish the intent and purpose of these Policies and Procedures. Failure to return this form by January 10 of the year just ended will affect your income as reported to the IRS for that year.
- Everyone should fill out **PART A** of this certification. If you made no commutes in employer-provided vehicles or if all your commutes are exempt, please place a zero in the blank. Otherwise, list the numbers of non-exempt commutes you have made in employer-provided vehicles. Your W-2 will reflect this number multiplied by the appropriate dollar amount.

The forms printed in this booklet are demonstrative only. Actual forms are available at the Office of the Town Administrator or Treasurer/Collector's Office.

Because of the IRS requirement for reporting on a Calendar Year, **requests for vehicle use under this policy should be made to the Board of Selectmen by November 30 of the year preceding the necessary action/approval**

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**CERTIFICATION OF EMPLOYEE MOTOR VEHICLE USE  
IRS FORM**

**Part A-Usage:**

I hereby certify that during the period from January 1, 20\_\_\_\_ to December 31, 20\_\_\_\_, I used a non-exempt vehicle provided in connection with my employment by the Town of Middleton MA for no more than \_\_\_\_\_ one-way commuting trips.

**Part B-Exemption:**

Check one: \_\_\_\_\_All

\_\_\_\_\_Some of my continuing use on my employer-provided vehicle in 20\_\_\_\_ was exempt from IRS reporting because of:

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*(Refer to IRS Publication **Business Use of Car**, for authorized exemptions)*

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Social Security No: \_\_\_\_\_

Position: \_\_\_\_\_

Department: \_\_\_\_\_

Signature of Employee: \_\_\_\_\_

**Signed under the pain and penalties of perjury this day \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_**

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## **Vehicle Replacement**

The Town of Middleton will replace vehicles as is necessary due to accident, mechanical failure, depreciation or excessive mileage provided funding is available and is economically feasible to do so.

## **Vehicle Use**

Employees operating Town vehicles must possess a valid driver's license.

Town owned vehicles shall only be used by employees to conduct official Town business. At no time may a town owned vehicle be used for personal reasons. Employees may not at any time carry any passenger not connected with the Town business for which the vehicle is being used.

The use of a Town vehicle to commute between work-site and personal residence will only be allowed in those situations outlined in the section of "Overnight Travel/domicile Travel."

## **Monthly Mileage Report**

Each Department that owns a vehicle must record the vehicle use in the Driver Log for each month.

If an employee has the continued use of a Town vehicle, the Town of Middleton will assume that the employee used the vehicle for two commutes on every day that the individual had overnight travel approval.

The Town will then multiply the number of commutes by the amount calculated under the IRS provisions and the Treasurer will add the resulting figure to the employee's W-2.

## **No Smoking in Town Vehicles**

It is the policy of the Town of Middleton not to allow anyone traveling in a Town owned vehicle to smoke.

## **Fueling Vehicles**

Fuel shall be obtained under contracts/policies promulgated by the Town Administrator.

Fuel obtained will be monitored by manager/department heads to minimize the risk of fraud.

Fuel will be obtained for use only to town owned vehicles or in containers for department use in small engines or off-road vehicles.

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## **Parking Tickets-Moving Violations**

The Town of Middleton does not pay or reimburse the payment of parking violations or moving violations incurred by employees operating Town vehicles for Town business. These monetary penalties are the personal responsibility of the Town driver.

## **Seat Belts**

Pursuant to State Law, all employees and their passengers must use seat belts when traveling in Town vehicles. Individuals observed not wearing seat belts may lose their privilege to drive a Town vehicle.

## **Out of State Travel**

Out-of-State travel in a Town passenger vehicle is permitted provided there is a written request on file with the Department Head.

## **Vehicle Accidents**

At the scene of an accident involving a Town vehicle, an employee shall, unless incapacitated due to injury:

- Call for medical assistance, if necessary
- Notify the Police
- Obtain all information necessary to fully complete an Accident Report

## **Stolen Vehicles**

Stolen vehicles must be reported immediately to the Police Department and Department Head. The employee reporting the theft shall identify his/her Department Head as the person to be contacted with any information concerning the vehicle.

## **Misuse of Town Vehicles**

The Board of Selectmen may revoke or suspend vehicle privileges of any employee for any of the following violations:

- Failure to use seatbelts
  - Using a Town vehicle without authorization
  - Using a Town vehicle without permission of the individual to whom the vehicle is assigned
  - Use of a vehicle without a valid driver's license
  - Use of a vehicle for other than Town business
  - Unauthorized out-of-state travel
  - Use of a vehicle for other than its intended use
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- Failure to obey state and local traffic and parking laws and regulations

If an employee has violated policies governing vehicle usage, the Board of Selectmen will decide the term of the revocation of vehicle privileges.

Misuse of Town vehicles may subject the Employee to disciplinary action up to, and including termination.

### **Preventative Maintenance**

Departments are required to ensure that vehicles are repaired and maintained. A Maintenance Log with a record of both scheduled maintenance and repairs is to be maintained for all vehicles owned by the Town of Middleton.

### **Overnight Travel**

An employee may be permitted to drive a Town owned vehicle home on a given day, or an extended basis by action of the Town Administrator. Such authorization shall be written and a copy maintained by both the Town Administrator and the designated Employee.

### **Domicile Travel**

In limited situations, an employee may be authorized to use a vehicle for Domicile Travel when the nature of the employee's duties requires it. The Board of Selectmen shall make such authorization in writing.

### **IRS Reporting**

Federal law requires employers, including the Town of Middleton, to include "fringe benefit income" on annual W-2 Forms submitted to the IRS for each employee. Such fringe benefit income includes an amount reflecting an employee's use of "employer-provided vehicle" for commuting.

The IRS provides exemptions for use of employer-provided vehicles it defines as "qualified-non-personal use vehicles." Two specific exemptions include:

- Law enforcement and fire vehicles; and,
- Vehicles unsuited for personal use (Pick-up trucks and vans are NOT exempt)

To calculate the value of the use of the employer-provided vehicle, the Town of Middleton will determine the amount to be reported based on the then-current IRS publication.

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## OVERNIGHT USE AUTHORIZATION

Driver's Name: \_\_\_\_\_

Driver's License: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Department: \_\_\_\_\_

Home Phone: ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_

Town Vehicle Plate Number: \_\_\_\_\_

Travel Destination: \_\_\_\_\_

Dates of Travel: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

Justification for Overnight Use:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The vehicle will be parked at the following location(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Check one: \_\_\_\_\_ Garaged \_\_\_\_\_ Driveway \_\_\_\_\_ Street

Operator's Signature: \_\_\_\_\_

Designee of Board of Selectmen: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**\*One copy to be on file with the Town Administrator, the second copy to be in the vehicle at all times.**