
MUNICIPAL VEHICLE USE POLICY

I. Purpose and Oversight

This policy is intended to provide a framework governing the use of personal and municipal vehicles by Town employees. The Town of Duxbury acknowledges that certain positions necessitate that employees have access to Town vehicles for use in the conduct of their employment responsibilities, either during their work shift or on a twenty-four (24) hour on-call basis. This policy also applies to all Town employees who are afforded the use of Town vehicles. Town vehicles should be viewed as belonging to the citizens of the Town and shall be utilized for purposes consistent with providing services to those citizens.¹

II. Reimbursement of Work-Related Travel Expenses

When an employee is authorized to use a Personal Vehicle for work-related travel, he or she shall be reimbursed for mileage at the IRS standard mileage rate, unless covered by contract or stipend. Employees will be notified by the Finance Department of any changes to the IRS rate by January 1 of any given calendar year.

In addition to the mileage rate, the Town will reimburse employees authorized to travel outside of the Town, driving a Personal or Municipal Vehicle, within the scope of employment, for tolls and reasonable parking expenses, when receipts are provided. Employees will not be reimbursed for tolls that are paid by the employee during his or her normal commute to work.

Employees will not be reimbursed for commuting between their homes and offices or other regular work locations.

In order to be reimbursed for Personal Vehicle use, employees must complete an "Expense Reimbursement Control" form provided by the Town Accountant and submitted with the appropriate supporting documentation and/or receipts in a timely manner. Mileage must be shown on Google maps using the employees place of work to their destination. In instances where the employee leaves/returns directly from/to home the employee will use their home or place of work, whichever is shorter to/from their destination. At no time shall an employee be reimbursed for work related travel when it is in place of and shorter than their regular commute to work.

III. Insurance

Employees who are authorized to use Personal Vehicles for work related travel are required to show proof to their department head, on an annual basis, of the following minimum levels of insurance coverage:

- Bodily Injury: \$100,000/\$300,000
- Property Damage: \$100,000

¹ The use of vehicles assigned to the Fire and Police Departments shall be administered by the Fire and Police Chiefs in accordance with the provisions of MGL Chapter 48, §42A and Chapter 41, §97A. Employees seeking clarification of or exemption from the provisions of this policy should contact the Town Manager who is responsible for providing such clarification and may authorize exceptions to the policy under appropriate circumstances.

IV. Assignment of Municipal Vehicles During Work Time

The assignment of municipal vehicles during work hours is based upon job responsibilities. Town Departments that have municipal vehicles available for this purpose may be assigned by the Department Head in a manner consistent with departmental workload and employee function. Department Heads are responsible for overseeing appropriate vehicle use, maintenance, including cleanliness, and storage. Department Heads shall ensure that vehicles are routinely washed, the interior cleaned, and that the preventative maintenance schedule is observed. Department Heads shall provide a full accounting to the Town Manager of all municipal vehicle usage. The assignment of vehicles may be rescinded with reasonable notice by the Town Manager for work-related reasons.

V. Assignment of Municipal Vehicles for 24-Hour Use

A. The assignment of vehicles to employees for twenty-four (24) hour use will be made in writing by the Town Manager, and will only be considered for employees who require a vehicle for the ordinary and necessary discharge of their job functions. The criteria which will be used in the determination of eligibility for 24-hour vehicle use include, but are not limited to:

- Whether the employee is officially designated as on-call status;
- Whether the employee is frequently required to be available to respond to emergencies;
- Whether the employee has been issued a pager or other communication device for immediate contact of said employee;
- Whether the employee must operate a vehicle containing emergency safety equipment.

B. Special Rules Governing Commuting For Employees Assigned Vehicles for 24-Hour Use²

- (a) When commuting, vehicle use is limited to travel to and from the employee's residence and place of work. The vehicle should be driven over the most direct route taking into account road and traffic conditions. The vehicle must not be utilized for travel outside a direct commuting route for personal reasons except for "de minimus use" as defined by the IRS (i.e., occasional errand on the way home, or a stop for lunch between two business appointments, etc.).
- (b) Employees who are assigned municipal vehicles on a 24-hour basis will be given a copy of this policy and will be required to sign a confirmation of receipt and a statement agreeing to no personal use or no personal use other than commuting as described in this Policy.

² Whenever a position that has been assigned a vehicle for 24-hour use becomes vacant, the authorization for 24-hour use for commuting shall be re-evaluated.

VI. Operation and Maintenance of Vehicles

1. Personal Use of Town Vehicles

Municipal vehicles may only be used for legitimate municipal business purposes. Employees are not allowed to use municipal vehicles for personal business. No vehicles, except those specifically authorized for twenty-four (24) hour use, are to be taken home.

2. Tax Value

Employees authorized to commute in a Town vehicle may be subject to imputed income regulations as set forth by the Internal Revenue Service, which considers a certain portion of the vehicle use (namely the commute) to be income for purposes of tax reporting. The Town Manager will forward to the Finance Department, the names of all employees authorized to use Town vehicles for commuting purposes, and their normal, one-way commuting distance, by December 1st of each year. Employees must submit a "Auto Benefit Report - # of commuting days" form to the Town Accountant for each calendar year during which they commute in a town vehicle since commuting is not a qualified non-personal use of a municipal vehicle as defined by the IRS. The value of this benefit is to be calculated under one of these IRS rules.

- Commuting Rule – (Only for those employees who's commuting distance is 25 miles or less). Taxable equivalent of \$1.50 each way per day of work. Under this method, an employee having the use of a non-emergency vehicle would be taxed at his/her tax bracket on \$1.50 each way on the commute to work. This would not be in force during weekends, holidays or vacations.
- Lease Value Rule – Under this rule you determine the value of an automobile you provide to an employee by using its annual lease value.

Please refer to IRS Publication 15-B for instructions as to their applicability and calculation of fringe benefit.

3. IRS Qualified Non-Personal-Use Vehicles

A qualified non-personal use vehicle is a vehicle the employee is not likely to use more than a minimal amount for personal purposes because of its design. The IRS has determined, in its regulations, which vehicles are qualified non-personal use vehicles. Employees who drive qualified non-personal use vehicles are exempt from the IRS vehicle fringe reporting requirements and are exempt from including their use of the vehicles in gross income when the conditions for that vehicle type are met. (Please refer to pages 22-23 of IRS Publication 15-B - 2019 attached as Addendum A)

4. Passengers

Municipal vehicles may not be used to transport any individual who is not directly related to municipal business. Passengers shall be limited to Town employees and individuals who are directly associated with Town work activity (committee members, consultants, contractors, etc.) Family members shall not be transported in Town vehicles. No passenger shall ride outside the passenger compartment of a vehicle; all passengers must be seated inside and wear seatbelts.

5. Operator's License Requirement

Employees who operate municipal vehicles shall hold a valid Massachusetts motor vehicle operator's license issued for the class of vehicle being operated. Employees may be required to provide proof of valid operator's

license once every six (6) months or any other time that the Town Manager receives information that could affect the employee's driving status.

All new drivers who are assigned the use of a municipal vehicle must allow a motor vehicle record check prior to driving any Town-owned vehicle. This record check will be repeated every year thereafter.

6. Maintenance, Upkeep and Parking

Vehicles should contain only those items for which the vehicle is designed. The Town shall not be liable for the loss or damage of any personal property transported in the vehicle. Employees are expected to keep municipal vehicles clean, and to report to their supervisor any malfunction or damage. Employees who are assigned vehicles for 24-hour use, including commuting are expected to park such vehicles in safe locations, and employees who are assigned vehicles for use during work hours are expected to park such vehicles in assigned municipal parking lots at the end of the work day. Maintenance responsibilities are assigned to the Department of Public Works, Highway Department.

7. Seatbelt Use

All occupants of vehicles owned or leased by the Town of Duxbury shall use their seat belts as required by state law ³.

8. Controlled Substances

The use of controlled substances, alcohol, illegal drugs, or prescription medication which may interfere with effective and safe operation of Town vehicles is strictly prohibited.

9. Cell Phone Use

The use of cell phones to conduct business while operating a municipal vehicle is prohibited unless a hands free device is used. Calls made by operators of municipal vehicles while commuting should be limited to cases of emergency.

10. No Smoking

Smoking is prohibited in all Town vehicles.

11. Traffic Violations and Citations

All traffic, driving and road regulations shall be strictly observed. Courtesy is to be extended to all entering and exiting traffic whenever a municipal vehicle is operated within the Town of Duxbury. Employees who incur parking or other fines in municipal vehicles will be personally responsible for payment of such fine. Employees who are issued citations for any offense while using a municipal vehicle must notify their supervisor as soon as possible, but in no case later than twenty-four (24) hours. An employee who is assigned a municipal vehicle and who is arrested for or charged with a motor vehicle offense for which the punishment includes suspension or revocation of the motor vehicle license, whether in his/her personal vehicle or in a municipal vehicle, shall notify his/her supervisor as soon as ³reasonably practical, but in no case later than twenty-four (24) hours. Conviction for such an offense may be grounds for loss of municipal vehicle driving privileges and may be subject to further disciplinary action as noted below.

³ In Opinion #94/95-1, the Commonwealth's Attorney General has advised that the seat belt statute does not apply to operators of and passengers in police and fire vehicles. The statute itself-M.G.L. c. 90 §13A does not provide for this exception.

12. Out of State Travel and Fueling

No employee may use a municipal vehicle for out of state travel without advance approval of the Town Manager (or his/her designee). Fuel is supplied exclusively through the Town facility for Town-owned vehicles, except for authorized long-distance travel.

13. Reporting of Accidents

Whenever a municipal vehicle is involved in any accident, regardless of fault, or subject to damage, the employee operating the vehicle is required to immediately notify his/her immediate supervisor and shall file an accident report with the Selectmen's Office. The Executive Assistant to the Board of Selectmen will process all vehicle accident claims.

14. Registering and Insuring a Vehicle

The Selectmen's Office, Executive Assistant to the Board of Selectmen, shall coordinate vehicle registrations, renewals, trade-ins, and insurance transactions.

15. Qualified Non-Personal Use of Town Vehicles

(IRS Regulations for Use of Municipal Vehicles):

Employees who have any questions regarding qualified non-personal use of municipal vehicles according to IRS regulations should contact the Town Accountant.

16. Non-Compliance

Failure to comply with any provisions of this policy may result in removal of town vehicle driving privileges and disciplinary action up to and including suspension or termination from town employment.

ACKNOWLEDGEMENT OF RECEIPT

All employees who are authorized to operate a town vehicle:

I hereby acknowledge receipt of a complete copy of the Town of Duxbury's Municipal Vehicle Use Policy adopted by the Board of Selectmen on February 3, 2020. If I am assigned to operate a municipal vehicle for use during work hours, I hereby agree not to use a municipal vehicle for personal use and to abide by the provisions of this policy:

Signature

Date

Printed name

Employees who have a vehicle assigned, for use during regular work time:

In my position as _____ I have been assigned the following municipal vehicle for use during work hour. By signing this statement, I agree not to use a municipal vehicle for personal use and to abide by the provisions of the Town of Duxbury's Municipal Vehicle Use policy adopted by the Board of Selectmen on February 3, 2020.

Vehicle Information:

Color/Year/Make/Model: _____

Registration: _____

Signature

Date

Printed name

Employees who have a vehicle assigned for 24 hour use (including commuting purposes):

In my position as _____ I have been assigned the following municipal vehicle for use during work hours and for commuting. By signing this statement, I agree not to use a municipal vehicle for personal use other than commuting and to abide by the provisions of the Town of Duxbury's Municipal Vehicle Use Policy adopted by the Board of Selectmen on _____.

Vehicle Information:

Color/Year/Make/Model: _____

Registration: _____

Signature

Date

Printed name