

ADOPTED MARCH 23, 2009
REVISED MARCH 8, 2010

Descriptor Term:
USE OF BOARD FURNISHED VEHICLES

Descriptor Code:
6.5010

Legal References:

Cross References:

The Superintendent is authorized to identify all employees, including those who routinely and frequently respond to after-hour emergency situations, and approve those persons to drive a board-owned vehicle to and from home.

Employees who are furnished a board-owned vehicle may not use the vehicle for personal purposes, other than for commuting or minimum personal use (such as travel to a lunch site), unless the Board specifies differently.

With regard to all employees who are furnished a Board owned vehicle, Catawba County Board of Education shall comply with Internal Revenue Service Procedures outlined in Publication 15-B, otherwise known as the "Commuting Rule". This means that with regard to all employees who are furnished a Board owned vehicle, \$1.50 per one (1) commute for days actually worked, or \$3.00 per day if the commute is two (2) ways for days actually worked, shall be included in the employee's wages for taxing purposes. If more than one employee commutes in the vehicle, this value applies to each employee.