

USE OF SCHOOL OWNED VEHICLES

Board Policy: A-25
Adopted: May 8, 1995
Revised: May 14, 2007

I. GENERAL POLICY STATEMENT

Employees of Haywood County Consolidated Schools are often required to utilize a school-owned vehicle to perform the job responsibilities of their normal scope of employment. The Haywood County Board of Education hereby authorizes use of school owned vehicles for employees to perform job requirements and further authorizes *de minimis* personal use of employee-owned vehicles. Personal use other than *de minimis* personal use is prohibited.

De Minimis personal use is defined as personal use of employee-owned vehicles such as stopping for lunch during the business day, running a personal errand between the employees work station and the employees home, and incidental use on out-of-town business trips.

The superintendent is authorized by this policy to drive a staff car to perform her/his duties when a personal vehicle is not available for use.

II. Employee Notification

The Board hereby notifies all system employees that the 1984 Tax Reform Act, P.L. 98-369 establishes in statute that when an employee makes personal use of an employer-owned vehicle, the employee must report the value of this personal use as personal income and must pay taxes on this income. This policy applies to staff cars, maintenance and transportation service vehicles, and other instructional program vehicles.