

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-473**

PAGE: 1 of 2

DATE: December 3, 2007

SUBJECT: USE OF SCHOOL BOARD-OWNED VEHICLES

General

According to School Board Policy 7008, School Board-Owned vehicles may be taken home during non-work hours with the appropriate Senior Manager's approval. The practice of taking School Board owned vehicles home will be allowed only when deemed to be in the best interest of the District. When employees use School Board-Owned vehicles to commute to and from home to work, the value of the commuting use will be included in the employee's W-2 form at the end of each calendar year. A list of all employees who take vehicles home will be provided to the Superintendent.

A. Initial Issuance of a School Board-Owned vehicle to an Employee

Before an employee is issued a School Board-Owned vehicle, the following information must be submitted to the Director, Payroll/Accounts Payable Department.

1. The Principal/Administrator must submit an approved "Request For Use Of School Board Owned Vehicle Form" (Exhibit 1) to the appropriate Senior Manager.
2. The Senior Manager will approve the form and forward it to the Director, Payroll/Accounts Payable Department.
3. The Payroll Department will process the request. The employee's pay stub information will reflect the increase in taxable income each month. The employee's W-2 Form will also reflect the increased taxable income at calendar year end.

B. Ongoing Use of School Board-Owned vehicles

1. No later than January 2nd of each year, an updated Request For Use Of School Board Owned Vehicle Form" must be completed and approved.
2. The information on the form must include the employee's name, personnel number, driver's license number, location, vehicle identification number and total commuting miles from the employee's home to office.
3. The updated form must be submitted to the Director, Payroll/Accounts Payable Department.

**Supersedes
Standard Practice Bulletin A-473, Dated 01/02/2006**

**Issued By:
Accounts Payable/Payroll Dept.**

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-473**

PAGE: 2 of 2

DATE: December 3, 2007

SUBJECT: USE OF SCHOOL BOARD-OWNED VEHICLES

C. Termination of Use of School Board-Owned vehicles

1. Once it is determined that an employee no longer requires the use of a School Board owned vehicle for commuting, the lower portion of the "Request For Use Of School Board Owned Vehicle Form" "Termination of Use" must be completed, approved, and submitted to the Director, Payroll/Accounts Payable Department to stop the monthly amount from being included as taxable income. The amount added to taxable income will be on a monthly basis and will **not** be prorated based on days used.
2. The form must be submitted immediately upon termination of use to ensure no additional increase to the employee's income and/or W-2 Form.
3. Beginning the first day of the month following receipt of the termination notification, the vehicle adjustment will be withdrawn from the employee's pay stub. Amounts will not be prorated.

D. Documentation of Use

1. All employees must maintain a vehicle usage log containing trip destinations and mileage.
2. The employee's immediate Supervisor will review the log periodically.

E. Notification of Tax Treatment

1. No later than January 31st of each year, all employees who have been issued a School Board Owned-vehicle will receive written notice regarding the tax treatment of School Board-Owned vehicles and its impact on the employees pay stub information and W-2 Form. At this time, the current method of value calculation will be disclosed.

F. Marked Police Vehicles

1. Employees using marked police vehicles to commute to and from work must only adhere to the following rules:
 - a. Employees must have written approval from his/her Senior Manager
 - b. A vehicle log containing trip destinations and mileage must be maintained.
 - c. Marked police vehicles may be used for personal use other than commuting.

**Supersedes
Standard Practice Bulletin A-473, Dated 01/02/2006**

**Issued By:
Accounts Payable/Payroll Dept.**

School Board of Broward County, Florida
REQUEST FOR USE OF SCHOOL BOARD OWNED VEHICLE

Exhibit 1

Date _____

Location Number _____ Location Name _____

Employee Name _____

Employee Personnel Number _____

Employee's Driver's License Number _____ State of Issuance _____

Vehicle Make, Model, Year _____

VIN # _____

Round Trip Commuting Miles from Home to Work _____

Rationale for vehicle use _____

I understand the value of the commuting use of this vehicle will be included in my W-2 form at the end of each calendar year.

Employee Signature

Administrator's Approval

Senior Manager's Approval

Date

Retain a Copy at Work Location
Submit Original to Supervisor, Payroll, Accounting Department

TERMINATION OF USE

Date of Termination _____

Employee Signature

Administrator's Approval

Senior Manager's Approval

Date

Retain a Copy at Work Location
Submit Original to Supervisor, Payroll/Accounts Payable Department