

**SHELBY COUNTY EQUIPMENT POLICY**  
**GASOLINE/DIESAL AUTOMOTIVE EQUIPMENT**

All county automotive equipment will be maintained under the control and assignment of the County Commission and/or designee. The equipment requires proper servicing, securing, and operations from the assigned operator.

The following rules apply to all automotive equipment:

1. Operators must possess a valid driver's license issued by the state of Alabama.
2. Operators must wear any required and/or suggested safety equipment while operating the equipment.
3. Operators must facilitate and/or perform any preventative maintenance required and/or suggested in the efficient operation of the equipment.
4. Operators must secure the assigned equipment in the County during non-scheduled work periods or assignments.
5. Operators can be assigned equipment for a twenty-four (24) hour period or less if such assignment enables the operator to efficiently serve the County.
6. County equipment that is assigned to an operator will not be operated by anyone else without the advance approval of the County Commission and/or the appropriate designee.
7. All operators must sign a "Shelby County Vehicle Assignment Report" prior to operating County equipment.
8. Operators assigned equipment will not be allowed to use the equipment for personal purposes other than commuting to and from work for a minimal personal use.
9. Operators must keep records of the number of round trip commutes to and from operator's residence. Check with the personnel director as to applicability to your assigned vehicle.

## **AUTOMOTIVE USAGE AND REPORTING POLICY (FRINGE BENEFIT)**

The following rules apply to all automotive equipment assigned to a County Elected Official and/or to a County employee for commuting to/from work.

1. Elected Officials and Department Heads are responsible for maintaining accurate "Vehicle Assignment Card(s)" per applicable employee.
2. Elected Officials and Department Heads are responsible for submitting the "Vehicle Assignment Card(s)" to the Personnel Director on the last day of each quarter (calendar year).
3. Operators must complete on a daily basis their "Vehicle Assignment Card" for each day the vehicle is in use.

### **INTERNAL REVENUE SERVICE (TAXABLE FRINGE BENEFIT) VEHICLE PROVIDED BY THE COUNTY**

Reporting process for this fringe benefit (3 options):

- A.) Elected Officials can pay the value assigned to the vehicle (IRC of 1986 "Annual Lease Value").
  - B.) County employees can pay \$3.00 (round trip) or \$1.50 (one way) per day the car is in use.
  - C.) The County can include this taxable fringe benefit in your gross earnings (W-2). The taxable amount would be added to the payroll amount on a quarterly basis. Social Security (FICA) would be withheld based on the gross earnings. The employer/employee Social Security contributions would be processed quarterly.
4. Elected Officials and Department Heads must forward the "Vehicle Assignment Card(s)" and if elected, the employee's check for the vehicle usage.

**EXAMPLE:** A County employee operated an assigned vehicle for 40 days from January through March. The vehicle was used for 40 days to/from work.

$$40 \times \$3.00 = \$120.00$$

- A.) The employee can pay \$120.00 to the employer, or
- B.) the employer can include the \$120.00 in the employee's gross earnings.

**EMPLOYEE'S STATEMENT:  
FRINGE BENEFIT - VEHICLE PROVIDED BY COUNTY**

I, \_\_\_\_\_, acknowledge and understand that the County intends to use the "commuting valuation rule" each year, for the purpose of valuing the personal use of the County vehicle which I have been assigned. I understand that for each day I commute to/from work to my residence that \$3.00 will be included in my gross income. I understand that I must keep and provide a written record of the number of commutes for the County. I understand that I cannot use the vehicle for personal purposes except for the minimal personal use. I understand that failure to comply with the limited personal use of the vehicle can result in the inclusion of a greater portion of the value of the vehicle in my gross income.

\_\_\_\_\_  
N Employee Signature

\_\_\_\_\_  
Date

**SHELBY COUNTY VEHICLE ASSIGNMENT  
ACKNOWLEDGEMENT FORM**

DEPARTMENT: \_\_\_\_\_

DEPARTMENT HEAD: \_\_\_\_\_

EMPLOYEE: \_\_\_\_\_

JOB TITLE: \_\_\_\_\_

DRIVER'S LICENSE #: \_\_\_\_\_ EXPIRATION DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

SOCIAL SECURITY #: \_\_\_\_\_

ASSIGNED VEHICLE VIN #: \_\_\_\_\_

LICENSE PLATE #: \_\_\_\_\_

I, \_\_\_\_\_ , FULLY UNDERSTAND AND  
COMPLY WITH THE COUNTY'S EQUIPMENT POLICY AND/OR APPLICABLE STATE AND  
FEDERAL LAWS GOVERNING THE OPERATION OF AUTOMOTIVE EQUIPMENT.

**SIGNATURES**

EMPLOYEE: \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

DEPARTMENT HEAD: \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

## SHELBY COUNTY VEHICLE ASSIGNMENT CARD

\*Taxable Fringe Benefit

\*Commuting Vehicle Usage Report

Quarterly Filing Deadlines

3/31/12

6/30/12

9/30/12

12/31/12

NAME:

LAST

FIRST

MIDDLE

SOCIAL SECURITY NUMBER

PHONE:

DEPARTMENT:

	JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER	
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## CODE

1= ONE WAY (ENTER LEFT COLUMN)

2= ROUND TRIP (ENTER RIGHT COLUMN)

ONE WAY

0

X 1.50 =

\$

-

ROUND TRIP

0

X 3.00 =

\$

-

TOTAL

0

\$

-