

GEORGIA DEPARTMENT OF CORRECTIONS

Standard Operating Procedures

Functional Area: Support Services/Personnel	Reference Number: IVO11-0009	Revises Previous Effective Date: 9/01/01
Subject: Taxable Income From the Use of an Official Vehicle		
Authority: Owens/Schofield	Effective Date: 3/15/09	Page 1 of 3

I. POLICY:

Department employees assigned state vehicles on a 24-hour basis must pay the appropriate amount of tax for personal use of the vehicle. Internal Revenue Service Rules require that a stated value for use of an assigned state vehicle for commuting between home and work be credited as compensation to employees assigned such vehicles on a 24-hour basis.

II. APPLICABILITY:

All employees assigned a state vehicle for use on a 24-hour basis except those who qualify as "Law Enforcement Officers". To be eligible for the exemption, the assignment of the vehicle "must be critical to Law Enforcement functions, such as being able to report directly from home to an emergency situation."

III. RELATED DIRECTIVES:

26 CFR Ch. 1 (Internal Revenue Code)

IV DEFINITIONS:

A. For the purpose of these provisions of the Internal Revenue Code, a Law Enforcement Officer is defined as "an individual who is employed on a full-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injury to persons or property (including apprehension or **detention** of persons for such crime)" and who executes these responsibilities as part of regular job duties.

Functional Area: Support Services/Personnel	Prev. Eff. Date: 9/01/01	Page 2 of 3
	Effective Date: 3/15/09	Reference Number: IVO11-0009

- B. For the purposes of this policy "work" is not limited to the employee's "assigned office" but includes a facility, center, or location where the employee is to perform normal job duties.
- C. From the choices offered in the IRS rules, the Department has chosen to define "value" of the trip from home to work to be \$1.50 each way.

V. ATTACHMENTS:

Attachment 1- Personal Use of State Vehicle Form

VI. PROCEDURE:

- A. The Assistant Commissioner and each Division Director will establish internal procedures within their assigned work units to ensure proper submission of the required "State Vehicle Personal Use Form". This procedure will include the naming of an individual to review submitted forms from that division or work unit. Central Personnel Administration will be provided the name of the designated Reviewer.
 - 1. Employees assigned a 24-hour state vehicle and not exempted as listed in IV.A. will, on a monthly basis, complete the State Vehicle Use Form and forward it, no later than the 5th of the following month, to the individual designated as their Reviewer.
 - 2. The Reviewer will authenticate and submit the approved form(s) to Central Personnel Administration for processing. The form(s) must reach Central Personnel Administration no later than the 10th of the month following the month of activity. Activity will be credited on the last payperiod of the month.
 - 3. Each Division Reviewer will also submit, as necessary, to Central Personnel Administration, the name of individuals who gain or lose the assignment of 24-hour vehicles each month.

Functional Area: Support Services/Personnel	Prev. Eff. Date: 9/01/01	Page 3 of 3
	Effective Date: 3/15/09	Reference Number: IVO11-0009

- B. Central Personnel Administration will ensure that the proper accounting for tax purposes is made for daily use of assigned vehicles.
1. Central Personnel Administration will credit the employee with the income value of \$1.50 for each trip between work and home (\$3.00 per day maximum).
 2. Employees assigned 24-hour vehicles and not exempted as listed in IV.A. who do not submit a monthly report by the deadline will be credited with the maximum possible usage for the month the report is not submitted.
 3. Central Personnel Administration will coordinate with Fleet Management to ensure proper listing of employees with assigned 24-hour vehicles is maintained.