TAKE-HOME VEHICLE POLICY (Approved Policy - 11/09/2026)

A. Purpose

1. The purpose of this policy shall be to govern use of take-home vehicles, including limitations and justifications for assignment. Ultimately, the Town has an interest in balancing cost with operational need.

2. Town vehicles are provided for the use of Town employees in expediting official Town business. The granting of this convenience does not provide Town employees with any special consideration in relation to the law, including any personal property rights.

B. Assignment of Take-Home Vehicles

1. Assignment of a take-home vehicle may be made to those employees whose job duties require immediate job-related use beyond the scheduled workday and align with the criteria listed in C. below.

2. Take-home vehicles are designated to specific position assignments for rapid response purposes and are used to support the Town. Take-home vehicles are assigned where an employee's duties potentially require response or other work-related travel beyond the scheduled workday. The operational justification should be reviewed on no less than an annual basis.

3. The Town makes assignment of take-home vehicles based on department need and Town Manager approval. Lists of positions approved for a take-home vehicle are kept in each department and are subject to change.

4. Temporary use of a take-home vehicle for employee positions not previously determined by the department may be authorized by the Town Manager when a specific need is demonstrated.

C. Criteria for Determination of Assignment of Take-Home Vehicle (Should primarily meet at least one of the following to justify use of a take-home vehicle)

1. **Emergency response**. Take-home vehicles may be assigned to employees with emergency response duties if they consistently meet the criteria listed below and provide supporting documentation:
   a. Employee has primary responsibility to respond to emergency situations that require immediate response to protect life or property; and
   b. Employee responds to emergency call outs at least twelve (12) times per quarter; and

c. Employee cannot effectively respond to emergencies using alternative forms of transportation; and
d. Employee cannot effectively respond to emergencies by picking up a Town-owned assigned vehicle at a designated site.
e. Staff who are scheduled to be on-call for emergency responses (including, but not limited to, emergency water and sewer line and pump station repairs) for a given week may utilize a take-home vehicle during the period they are on-call.

2. **Special equipment**. Take-home vehicles may be assigned to employees with specially equipped vehicles if they consistently meet the criteria below and provide supporting documentation:
   a. Employee needs specialized equipment or a special equipment vehicle to perform Town work outside of an employee's normal workday; and
   b. Employee has the primary responsibility to respond to emergency call outs.
3. **Economic benefit**. Take-home vehicles may be assigned to employees if the private vehicle mileage reimbursement costs are consistently greater than the commuting costs for an assigned Town vehicle with overnight vehicle usage, and they provide the supporting documentation listed below:
   a. Documentation of the economic benefit calculation, which calculation must be provided and recalculated on at least an annual basis; and
   b. Documentation of why an employee cannot use alternative forms of transportation or pick up a Town vehicle at a designated parking area.

D. Use of Take-Home Vehicles
1. Employees may be required to commute to and from work in their Town vehicles for valid business reasons (as indicated in Section B above). Such employees are not authorized to use vehicles for uses other than commuting and de minimis personal use.
   a. De minimis personal use is use that is so small as to make accounting for it unreasonable or impractical. Examples may include transporting family members to or from school on the way to or from work, stopping at the store or bank

on the way to or from work, stopping to attend an event (child's sporting or school event) on the way home from work.

2. Per IRS guidelines use of a take-home vehicle is considered a benefit, therefore, it is taxable income and must be reported to the IRS.
    a. Employees will be taxed $3.00 per workday for the use of a take-home vehicle.
    b. This will be reflected on the employee's W-2.
    c. If an employee does not use a take-home vehicle every day and does not wish to be taxed for unused days they must complete and submit a Use of Town Vehicle form to Payroll by the 10th of the month for commuting trips for the previous calendar month.
3. Employees who are authorized for use of a take-home vehicle are required to submit a Town of Tappahannock Vehicle Compliance Agreement annually to the Human Resources department.
4. Employees will comply with all Town policies regarding vehicle inspections, operations and reporting.
5. When using the take-home vehicle beyond the scheduled work day, employees will operate the take-home vehicle in a manner which reflects most favorably on the Town of Tappahannock and their department and will not operate the take-home vehicle in a manner or at locations that may bring the Town or department into disrepute.

E. Unsanctioned Uses of Commuter Vehicle
    1. The following uses of a commuter vehicle are NOT allowed and may result in disciplinary action, up to and including termination:
        a. Taking the vehicle for personal errands, vacations, or leisure trips.
        b. Transporting non-employees or family/friends without permission.
        c. Using the vehicle for side jobs/secondary employment or unrelated activities.
        d. Driving after hours for non-business purposes (beyond de minimis use).