

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT  
Glocester, RI  
PERSONAL USE OF DISTRICT VEHICLES

**PURPOSE:**

The purpose of this policy is to establish School Committee guidelines and expectations for personal use of District vehicles, and the appropriate charges for such use.

**PHILOSOPHY:**

The School Committee recognizes that the schools of the District are supported primarily by tax money paid by individual taxpayers and businesses of the community. In appreciation of this factor, the School Committee expects that wise and prudent use will be made of the funds provided for the maintenance and operation of the School District. It is further expected and required by the Internal Revenue Service (IRS) that all personal use of company-paid vehicles, be appropriately allocated to the employee.

**POLICY STATEMENT:**

The IRS classifies vehicles as “listed property” which includes items obtained for us in a business, but designated by the Internal Revenue Code as lending themselves easily to personal use.” (Internal Revenue Service) Accordingly, the Committee is required to identify personal use of all listed property, and record that use on the respective employees’ W-2 as other income at the end of each calendar year.

The Committee has determined that personal use of District-owned vehicles is strictly prohibited, with the following exception:

- The Director of Building and Grounds is permitted to use a District-owned vehicle for the sole purpose of commuting to and from work.

Accordingly, the Committee will implement the IRS Commuting Rule in calculating the other income that shall be recognized by the Director of Building and Grounds on his/her annual W-2 form.

The Commuting rule values each one-way commute as \$1.50\*. Accordingly, the District will calculate the other income as follows:

$$\$1.50/\text{one-way} \times 2 = \$3.00 \times 261 \text{ Days}^{**}$$

\*The rate per one-way commute is subject to change by the IRS.

\*\*261 Days is based on the current number of days an employee is required to work given a fiscal year. Accordingly, this day is subject to change based on contractual changes.

First Reading: January 4, 2010

Second Reading: February 1, 2010

Adopted: February 1, 2010