

EMPLOYEE USE OF DISTRICT VEHICLES FOR COMMUTING

Certain employees of the Waterloo Community School District are allowed to drive District owned vehicles between their home and work (“commuting”). This will be allowed when the employee’s direct supervisor believes it will be beneficial to the District to have the employee have direct access to the vehicle for emergency access during normal non-work hours.

Employees must have written permission from their immediate supervisor prior to using District vehicles for commuting. A supervisor giving permission to an employee to use a District owned vehicle for commuting will provide notification to the Chief Financial Officer so that the employee’s taxable income can be properly recorded.

If a District owned vehicle that is specially equipped for the employee’s job function is used for commuting, it is considered exempt from IRS requirements that its use be reported as compensation to the employee. The District will follow IRS rules which require that a de minimis charge per day be reported as compensation for each employee that uses a non-exempt District owned vehicle to commute. Employees are prohibited from using these vehicles for personal use other than commuting.

ADOPTED: 9/27/99
10/09/06
11/8/10

Reviewed: 9/4/03, 9/14/06, 10/7/10, 3/7/19