

1410.00 - Take-Home Vehicles

Stakeholder Review: 07/22/24-08/21/24

Refer:

- Publication 535, Business Expenses, of the Internal Revenue Code
- Multnomah County Administrative Procedure FIN-11
- Multnomah County Administrative Procedure FLT-2 Take Home Vehicle Assignment
- Multnomah County Take-Home Vehicle IRS Tax Exempt Form
- [Take-Home Vehicle Assignment Authorization Request Form](#)

Definitions:

- Assigned Take-Home Vehicle – A county vehicle, which is used by a Sheriff's Office employee for county business and for regularly commuting to and from the employee's home and workstation.
- Call-Out – A directive to an employee to report to a work site during off duty time, and to respond to emergencies, which require immediate response to protect life and property.
- County Vehicle – Any publicly owned or leased car, truck, van, bus, trailer, motorcycle, boat, or aircraft managed or controlled by the Sheriff's Office, or operated by a Sheriff's Office member on behalf of Multnomah County or the Sheriff's Office.
- Direct Immediate Response – A member whose assignment requires immediate response to an incident on a twenty-four (24) hour per day basis. A Direct Immediate Response designation authorizes the operator to use the operator's assigned County vehicle so long as the member is under a direct, immediate response requirement.
- "de minimis personal use" - IRS Publication 15-B defines allowable de minimis personal use as stopping for a personal errand on the way between a business location and the employee's home. County policy defines that de minimis personal use is allowable for a take-home vehicle under the following conditions:
 - An employee must not go out of the way of a direct route to or from home to make a personal errand.
 - The personal errand stop must be of short duration for a necessary purpose and should not take place daily.
 - De minimis use does not extend to personal visits or entertainment of any kind.
- Emergency Response – A member has primary responsibility for immediate response to protect life and property, and to maintain and enforce law and order or an employee has primary county-wide custodial control of resources used during emergency response.

- Occasional Overnight Usage of County-Owned Vehicles – Sheriff’s Office members taking home county-owned vehicles for conducting Sheriff’s Office business away from the member’s normal place of work and outside a member’s normally scheduled work hours. Occasional overnight usage of a county-owned vehicle shall require exempt manager approval. Occasional overnight usage of a county-owned vehicle shall mean no more than once a week on average or short periods of time (no longer than ten (10) days) due to operational needs.
- Official County Business – As used within this policy, travel to and from any activity, event, or location as required and necessary to accomplish a member’s assigned duties.
- Self-Initiated Call-Out – Any non-dispatched, self-initiated response by a supervisor or manager during hours not normally the work hours of the supervisor or manager, for purposes of providing information, review performance, or any other activity pertaining to an employee or employee group. Self-initiated call out may also include after-hours attendance of community meetings or other organization meetings involving the Sheriff’s Office.
- Special Equipment Vehicles – Vehicles manufactured for special applications or vehicles equipped with tools or devices for specific job applications.
- Workstation – The office or site a County employee reports to perform normally scheduled work.

Policy:

1. The Sheriff, Division Chief or Designee may assign a County-owned vehicle to an employee on a twenty-four/seven (24/7) basis due to the responsibilities of specific positions within the Agency.

Procedure:

1. Take-Home Vehicle Assignment Criteria:
 - 1.1. Vehicle assignment will be considered when at least one (1) or more of the following benefits the Agency and the public:
 - 1.1.1. Members are determined by the Sheriff or Division Chief to be in a 24/7 call-out position.
 - 1.1.2. Members are called out either through dispatch or self-initiated and have primary responsibility to respond to emergencies which require immediate response to protect life or property.
 - 1.1.3. Reporting to the workplace to access a Sheriff’s Office vehicle would seriously impair the successful investigation of an incident, apprehension of a suspect, or would seriously impair the safety of the public.
 - 1.1.4. The take-home vehicle has specialized equipment to perform Sheriff’s Office work and the member is designated a twenty-

four/seven (24/7) call-out employee (examples of take-home specialized equipment vehicles include SWAT, K-9, etc.).

- 1.1.5. There is an economic benefit to the County. This may occur if members travel reimbursement costs are greater than the commuting costs associated with overnight vehicle usage or when the cost of traveling directly from home to a field job site rather than from a County parking facility to the field job site significantly exceeds the cost of the take-home vehicle use. *(There must be an explanation as to why a member cannot use alternative forms of transportation or pick up county-owned vehicles at designated parking areas and the economic benefits of this approach.)*

2. Personal Tax Implication on Take-Home Vehicles; Supervisor and Logistics Unit Responsibilities:

- 2.1. Category 1 – Vehicle operators are not taxed for the personal use portion of the vehicle's mileage. There are two (2) types of Category 1 Operators:

- 2.1.1. Clearly marked vehicles operated by members having twenty-four/seven (24/7) call-out requirement.

- 2.1.2. Unmarked vehicles when used in undercover police work and when operated by a full-time law enforcement officer as defined in Publication 535, Business Expenses, of the Internal Revenue Code.

- 2.1.2.1. Members must be full-time Sheriff's Office employees who are responsible for preventing or investigating crimes involving injury to person or property (including catching or detaining persons for these crimes).

- 2.1.2.2. Employees must be authorized to take all the following actions: carry firearms, execute search warrants, and make arrests (other than citizen's arrests).

- 2.1.3. Members qualifying for tax exemption for an assigned take-home vehicle shall sign a Multnomah County Take-Home Vehicle IRS Tax Exempt Form and return it to the County Payroll Unit.

- 2.2. Category 2 – Vehicle operators are taxed for the personal use portion of the vehicle's mileage. The Internal Revenue Service has defined commuting as personal usage for taxation purposes. Members assigned a take-home vehicle who fail to report their mileage shall be personally liable for any taxes, interest, or penalties levied by the IRS for failure to report. Category 2 operators are all those operators not listed under Section 2.1. above.

- 2.2.1. Members who are assigned a take-home vehicle who are subject to tax as a Category 2 Vehicle Operator shall be notified immediately upon assignment of that vehicle of their financial responsibilities as required by the IRS. The notification shall be the responsibility of the member's immediate supervisor and shall reference Multnomah County Administrative Procedure FIN-11.

- 2.2.2. The immediate supervisor of any member who is assigned a Category 2 take-home vehicle shall notify the Logistics Unit at the time of issuance of that vehicle. The notification shall include submission of the Take-Home Vehicle Authorization Form and a copy of the operator's valid driver's license. Additionally, within 24 hours of a take-home vehicle assignment the following information is to be provided to the Logistics Unit:
 - 2.2.2.1. The member's name and DPSST number (or SAP number).
 - 2.2.2.2. The license plate number of the assigned vehicle.
 - 2.2.2.3. The date that the member began using the vehicle.
 - 2.2.3. The immediate supervisor of any member who is no longer authorized a Category 2 take home vehicle shall notify the Logistics Unit at the time the vehicle is surrendered. The notification shall be made in writing and shall include, at a minimum, the following information:
 - 2.2.3.1. The member's name and DPSST number (or SAP number).
 - 2.2.3.2. The date that the member stopped using the vehicle.
 - 2.2.4. Upon receiving notification that a member has been assigned, or unassigned, a Category 2 vehicle, the Logistics Unit shall immediately notify Multnomah County Payroll in writing to comply with the IRS Taxable Personal Use Annual Report requirement.
- 2.3. The Logistics Unit shall prepare an annual report by November 1st that lists those members driving take-home vehicles who are subject to taxation for personal mileage use. The applicable formula is provided by Multnomah County Administrative Procedure FIN-11, or its replacement. The Logistics Unit shall forward the annual report to the County's Payroll Manager by December 10th.
3. Personal Use:
- 3.1. When a Take-Home Unmarked Vehicle is Authorized for Personal Use – Members whose assignment requires immediate response to incidents on a twenty-four (24) hour per day basis are authorized to use their unmarked take home vehicle for personal use. If called to respond to an incident, members shall immediately respond.
 - 3.2. When a Take-Home Marked Unit is Not Authorized for Personal Use – Members who are on-call for immediate response twenty-four (24) hours a day with a clearly marked unit as described in Section 2, Subsection 2.1.1., are not authorized to use their take-home vehicle for personal use including personal errands. A brief personal stop is authorized if it occurs between destinations and incurs limited incidental mileage (must comply with “de minimis personal use” definition above).

- 3.3. When a Take-Home Unmarked Vehicle is Not Authorized for Personal Use – Members whose assignment regularly requires the member to drive to various work-related locations during or after working hours for both routine business and to respond to specific problems or emergencies within their units. A brief personal stop is authorized if it occurs between destinations and incurs limited incidental mileage (must comply with “de minimis personal use” definition above).
- 3.4. Members are not authorized to use vehicles for vacation or recreation trips.
- 3.5. Transportation of family members for any purpose other than Official County Business is prohibited.
- 3.6. Members on suspension or on disability from regular duty shall return their assigned vehicle to the issuing division within one (1) business day until they return to full duty status. The assigned vehicle status of members on light duty status will be handled on a case-by-case basis.
4. Occasional Overnight Usage of Sheriff’s Office Vehicles.
 - 4.1. Occasional overnight usage of Sheriff’s Office vehicles may occur when approved by an exempt manager and under the following conditions:
 - 4.1.1. Employees conduct county business away from their normal place of work, or outside their normally scheduled workday.
 - 4.1.2. Inclement weather conditions exist or are expected when employees are on-call and have primary responsibility to respond.
 - 4.1.3. Emergency preparedness or seasonal assignment: A Sheriff’s Office owned vehicle is permitted when employees are on-call for an emergency preparedness or seasonal assignment duty. The vehicle will not be taken home more than twelve (12) times annually on average.
 - 4.1.4. When the driving time commuting directly from a member’s normal work location to an out-of-office business location, for a meeting scheduled at the beginning of the member’s shift, is at least thirty (30) minutes greater than the member driving directly from their home of residence to the same out-of-office business location. This condition also applies at the end of members’ shifts when members are returning from an out-of-office business location meeting and the return drive to their normal work location, exceeds by at least thirty (30) minutes, the commute directly to their home of residence.
 - 4.2. Exempt managers shall maintain records that include the names of the employees and the period approved for occasional take-home usage.
5. Take Home Vehicles; Responsibilities of Sheriff/Division Chiefs:
 - 5.1. Requests to authorize take-home vehicles must be submitted on a Take-Home Vehicle Assignment Authorization Request Form. This form must be

approved by the Sheriff or respective Division Chief or designee and then submitted to the Logistics Manager.

5.2. The Sheriff and Division Chiefs/designee will review vehicle assignment annually during the County's Internal Service Rate Driver Process. A member's change in position and/or residence will prompt an immediate vehicle assignment review. Upon approval, the Logistics Manager shall reauthorize the use of the vehicle until the next annual review.

6. Take Home Vehicles, Responsibilities of Members:

6.1. Members must notify the Logistics Manager when changes are made from the data submitted under the original authorization request (i.e., change of member residence city, change of commute miles, change of position title, change in duties, etc.).

History:

- Originating Policy/Procedure:
- Next Review Date:
- Review By: Sheriff's Office

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