

Employees who are furnished a Board-owned or Board-leased vehicle may not use the vehicle for personal purposes, other than for commuting or minimum personal use (such as travel to a lunch site), unless approved by the employee's supervisor. The Superintendent is authorized to set a mileage maximum for take home vehicles assigned to employees living outside the County.

For those employees who are required to take home a qualified non-personal vehicle to respond to afterhours emergency situations, Haywood County Schools follow the Internal Revenue Service (IRS) requirements and no additional attributed income is added to the employee's gross income for taxation purposes. Such vehicles must be approved by the Superintendent and do not include passenger sedans and SUVs. A qualified non-personal vehicle shall include the following:

1. Pickup trucks, clearly marked with the Haywood County School decal or special painting that have been modified by addition any of the following:
 - (a) a hydraulic lift gate;
 - (b) permanent tanks or drums;
 - (c) permanent side boards or panels that raise the level of the sides of the truck bed; or
 - (d) or other heavy equipment such as a generator, welder, boom or towing crane.
2. Vans, clearly marked with the Haywood County School decal or special painting that have no more than two seats and either of the following items:
 - (a) Permanent shelving that fills most of the cargo areas; or
 - (b) An open cargo area used to always carry merchandise, material or equipment.
3. School Buses;
4. Cargo vehicles with a total gross weight over 14,000 pounds; or
5. Delivery trucks with seating for the driver only or the driver seat and one folding jump seat.

In addition, the Superintendent is authorized to identify other employees who are required to commute in an assigned board vehicle due to the need for the employee to respond to afterhours situations where the vehicle does not meet the requirements of a qualified non-personal vehicle. For these employees, the IRS approved rate (currently \$3.00 per day) will be added to the employee's gross pay for income tax purposes.

Subject to availability, Board owned or leased vehicles may be furnished to employees for attending out-of-town professional meetings, or such activities as requested by the Superintendent or designated supervisor.

Adopted: