GENERAL SERVICES DEPARTMENT

POLICY ON USING STATE VEHICLES TO COMMUTE

1. Purpose

The purpose of this policy is to set forth the conditions under which an employee may use a state owned (or leased) vehicle to commute between their home (domicile) and work location.

2. **Definitions**

- A. <u>Authorized Driver</u>: A GSD employee holding a valid New Mexico driver's license issued under the provisions of the New Mexico Motor Vehicle Code, and who has passed a National Safety Council sponsored Defensive Drivers course.
- B. <u>Commuting</u>: Using a state owned (or leased) motor vehicle to travel to and from the employee's personal residence to the employee's assigned workstation.

3. Procedures

- A. The Cabinet Secretary alone may grant an Authorized Driver permission to commute in a state owned vehicle. The Secretary may allow commuting when the best interest of the Department is served by such authorization. The Secretary may withdraw such permission at any time. Employees may voluntary end their usage of state owned vehicles for commuting purposes at any time by notifying the director of the Administrative Services Division in writing.
- B. Carpooling in state vehicles assigned for required commuting purposes shall be permitted with the prior written consent of the General Services Department's Transportation Services Division Director or his designee.
- C. Except for travel between the employee's assigned workstation and home, state vehicles will not be used for personal use. Employees <u>must</u> always set a public example by obeying all traffic laws, driving safely and treating other motorists with the utmost courtesy. Employees must ensure that their assigned state vehicle is safely parked, locked and otherwise secured at all times when not in use. Failure to observe these rules may result in revocation of commuting privileges and other appropriate disciplinary actions.

- D. Employees authorized to commute must provide the Director of the Administrative Services Division the following information on a monthly basis:
 - i. the number of miles driven by each commuting state employee using a State Vehicle;
 - ii. the number of times during each month that an authorized commuting state employee is called back to work when a state employee is off duty
- E. The Director of the Administrative Services Division (ASD) shall:
 - i. maintain current records of all commuters by name and position;
 - ii. keep a record of the number of miles each state employee drives between work and residence using a state vehicle;
 - iii. keep a record of the number of times a state employee who is authorized to commute between work and residence is called back to work when a state employee is off duty;
- F. review all authorizations to use a state vehicle to commute at least once a year and make recommendations to the Secretary on who should be authorized to commute; and
- G. prepare an annual report for the Secretary's signature providing all of the above information. The ASD director shall then submit the report to the Director of the General Services Department Transportation Services Division.

4. Tax Consequences

The Taxable value of \$3.00 per day is to be included in the employee's gross income. This income is to be reported to the state Department of Taxation and Revenue and IRS on a separate Form W-2, with bi-weekly withholding of FICA and federal/state income taxes, for each day of commuting use in an assigned vehicle authorized for this purpose (See IRS regulation 1.61-21). State employees who are authorized to commute in state vehicles shall complete a car log and submit it to their payroll officer together with the time sheets for that week. The payroll officer shall input the taxable value reflected on the state motor vehicle log as a dollar amount into the payroll system under the earnings type "CAR".

5. Reporting Requirements

Final Fiscal Year commuting reports **must** be submitted to TSD by July 15 of each year.

The following information is required in the annual commuting report:

- 1. Copy of agency's commuter policy.
- 2. Report describing Agency's Annual activity of agency commuting.
- 3. Report will include employee name; job title; work location; home of record; vehicle license plate; total number of miles traveled; number of times vehicle was taken home; number of times employee was called back.

Furthermore, General Services Department must submit an approved listing of all commuters for the upcoming fiscal year to the Transportation Services Division. The listing of commuters needs to be approved and signed off by the agency's Cabinet Secretary or executive director. This listing needs to include the employee's name; job title; purpose for commuting; work location; home of record; and, vehicle assigned. Cabinet Secretaries requesting to utilize a state vehicle for commuting purposes must acquire prior approval from the Governor's Office.

In the event the GSD does not have any commuters, a report must be submitted to TSD stating that the agency does not have any commuters.

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