



## Fringe Benefits

### Vehicle Use-Uniforms-Cell Phones

**Vehicle Use.** Certain County employees may be assigned a vehicle that is driven home. Such personal use, if allowed, may be a taxable benefit. The taxable value of the personal use of a county vehicle will be determined by using one of the methods outlined below, as authorized by the Internal Revenue Service (IRS). Every employee authorized to use a county vehicle for commuting must sign the appropriate Certification form (Attachment A or B), which must also be signed by the responsible Elected Official or Department Head, and a County Commissioner.

**QUALIFIED NON-PERSONAL USE VEHICLE.** An employee's use of this type of vehicle is a working condition fringe benefit and is excludable from the taxable wages of an employee. Examples of this type of vehicle include a clearly marked police vehicle and, under limited circumstances, an unmarked police vehicle.

**COMMUTING VALUE RULE.** Under this rule, the taxable value of the county-provided vehicle is \$1.50 per one-way commute. The employee may not drive the county vehicle from work to lunch and then back to work under this rule. The employee must be required to commute in the vehicle for a valid non-compensatory business reason.

**Uniforms.** Clothing items purchased by the County for use by employees are not a taxable fringe benefit if they are: (1) part of a recognizable uniform required by the department; (2) clearly display the county logo or a department name. Ordinary wear clothing may not be purchased with County funds.

**Cell Phones.** Employees who require a cell phone in order to perform their duties as expected will be issued a county cell phone or will receive a monthly cell phone stipend. Non-exempt employees eligible for overtime compensation will not receive a county cell phone or stipend unless the need is expressly stated in their job description.

The Elected Official or Supervisor will determine if an employee needs a cell phone for one of the following reasons: (1) Must remain in contact on a 24/7 basis; (2) GPS units on phone provide required data; or (3) Duties require frequent absences from the office.

Employees will be eligible for a data plan only if necessary for one of the following reasons: (1) GPS units on phone provide required data; (2) Job responsibilities require frequent access to email, internet, calendar, etc. while away from the office; or (3) Court Supervisor or designated employee must be able to communicate with Judges via text and email on a 24/7 basis.

The County's annual budget must include an approved list of all positions eligible to receive a county cell phone or cell phone stipend, and the yearly stipend amount. County cell phones and cell phone stipends will not be considered a taxable benefit.

Employees issued a county cell phone become responsible for the phone, which is not insured by the county. If a county cell phone is lost or damaged, it will be replaced at the employee's expense. Employee use of a county cell phone may be restricted to a specified number of minutes and/or text messages.

All information on county phones is subject to the public records law. This means that employees have no right to privacy when using a county phone.

Employees receiving a data plan stipend in order to use their personal phones to send or receive county emails must understand that all such emails become a matter of public record.