

POLICY REGARDING PERSONAL USE OF TOWN VEHICLES BY TOWN EMPLOYEES

The Town recognizes that certain employees are required to be "on-call" during off-duty hours. This policy is intended to assure that these employees are able to have the vehicles at their disposal necessary to fulfill the duties of their positions while at the same time ensuring only those uses authorized by the Town are permitted.

Police Department

- **Marked Vehicles** Employees whose positions require that they be available during off-duty hours to respond to stakeouts, surveillance sites, fires or emergency calls, may with the prior approval of the Town Manager or the Town's Police Chief, use the Town's marked police vehicles while "on-call" during off-duty hours, even if such use involves personal matters.

Marked police vehicles used during off-duty hours shall be used exclusively within the Town's municipal boundaries, except those employees who live outside the Town's municipal boundaries may also use such vehicles to travel to and from the employee's home and de minimis personal use but for no other use outside the Town's municipal boundaries.

- **Unmarked Vehicles** This provision applies only to the Town's law enforcement officers who, for purposes of this provision, including the Town's full-time police detectives, arson investigators, and other law enforcement officers who satisfy all of the following requirements: are involved in investigatory or crime prevention work, are authorized to carry firearms and regularly do so, execute search warrants, and are authorized to make arrests (other than merely a citizen's arrest). All such full-time law enforcement officers whose positions require that they be available during off-duty hours to respond to stakeouts, surveillance sites, fires or to emergency calls may, with prior approval of the Town Manager or Police Chief use the Town's unmarked law enforcement vehicles while "on call" during off-duty hours, even if the use of the vehicle involves personal matters.
- **Unmarked law enforcement vehicles used during off-duty hours may be used both within and outside the Town's municipal boundaries while the employee is off-duty but "on call".** Any personal use of an unmarked law enforcement vehicle by an employee at a time when he/she is off-duty and not "on call" is prohibited unless the prior approval of the Town Manager or Police Chief is obtained, in which case the employee must maintain a legible daily log book that tracks the extent to which the vehicle is used for personal use during off-duty hours when the employee is not "on call" other than for commuting to and from work and de minimis personal use. The Town's Finance Director shall provide the employee with the form of the log book to be used, and the

employee shall return either a complete photocopy or the original log book to the Town's Finance Director at the end of each calendar quarter.

Based on the daily log book maintained by the employee, the Finance Director shall report the employee's personal use of the vehicle while not "on call" as a taxable fringe benefit to the Internal Revenue Service and the Maine Bureau of Taxation. If the employee fails to maintain a legible daily log book of his or her off-duty use of an unmarked law enforcement vehicle, then all of such off-duty use of the vehicle, whether "on call" or "off call", will be deemed to be personal use that is reportable as a taxable fringe benefit.

Fire Department

- Marked Vehicles Employees whose positions require that they be available during off-duty hours to respond to fires or emergency calls, may with the prior approval of the Town Manager or the Fire Chief, use the Town's marked fire vehicles while "on call" during off-duty hours, even if such use involves personal matters.

Marked fire vehicles used during off-duty hours shall be used exclusively within the Town's municipal boundaries, except those employees who live outside the Town's municipal boundaries may also use such vehicles to travel to and from the employee's home and de minimis personal use but for no other use outside the Town's municipal boundaries.

Public Works

- Public Works Foreman is authorized to take home a Town marked vehicle to allow him, during off-duty hours, to respond to emergency calls for service. Because commuting to and from work is a taxable benefit under IRS regulations, the commuting miles and de minimis personal use will be treated as personal use and taxed as a taxable fringe benefit. We will include the \$3.00 per day non-cash taxable fringe in these employees' gross income, quarterly, based on the number of workdays for the quarter. Any other personal use of the Town's vehicles during off-duty hours is strictly prohibited.

This Policy is adopted this 16th day of December 2008, by the Berwick Board of Selectmen.






