

# ADMINISTRATIVE PROCEDURE

Procedures for Employee  
Use of Board of Education  
Owned Motor Vehicles

3545  
Procedure No.  
February 16, 2022  
Date

- I. **PURPOSE:** Prince George’s County Public Schools (PGCPS) promotes the safe use of board-owned vehicles, that meet, or exceed, applicable legal and regulatory requirements, and the maintenance of records that reflect compliance with relevant, law regulation, and board policy.
- II. **POLICY:** The Prince George’s County Board of Education recognizes the need for certain key employees to respond quickly to physical plant malfunctions and to localized operating manpower shortages. The provision of a suitably-equipped Board vehicle to these key employees to support 24-hour availability, is one way to minimize response time to emergency situations. (Board of Education Policy Number 3545)

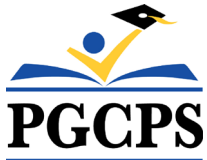
III. **BACKGROUND:**

Employee use of board-owned motor vehicles requires adherence to various motor vehicle regulations, State and Federal laws, including tax laws. In addition, to avoid injury to employees and others and to be good stewards of the property entrusted to the school system, procedures are required to address various kinds of risk associated with the operation of motor vehicles. As such, it is important that accurate and complete records are maintained in the event of audit or authorized inspection.

The personal use of a Board Vehicle for commuting purposes by a PGCPS employee is a taxable fringe benefit. The use of a utility vehicle, or a vehicle that would not lend itself to personal use, would not qualify as taxable fringe benefit. Unless a certification of non-personal use of an assigned vehicle is made by the employee and by the employer via a written document, the use of the Board Vehicle will be a taxable benefit. The value of the personal use of a Board Vehicle for commuting purposes will be added to the employee’s gross wages and will require withholding of the appropriate FICA and Medicare taxes. The amount added to taxable wages for commuting mileage for any employee whose compensation exceeds that of federal employees at the Executive Level V or “Control Employees” (see [opm.gov/policy-data-oversight/pay-leave/salaries-wages/2020/executive-senior-level](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2020/executive-senior-level)) is determined by the Cents-Per-Mile Rules or Annual Lease Valuation Rules, whichever is applicable. For other employees, Prince George’s County Public Schools uses the commuting valuation method to tax commuting vehicle use and adds \$3 per day to the taxable wages of a person who uses a Board Vehicle for commuting use. Income taxes will not be withheld on the value of the taxable fringe benefit.

IV. **DEFINITIONS:**

- A. Assigned Vehicles – Vehicles that are allocated by Central Garage Services to Departments within PGCPS and are dispatched, assigned and controlled by those Departments.



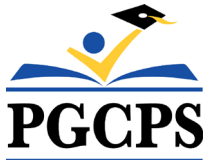
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- B. Authorized Users or Users – For the purposes of this Administrative Procedure:
  - 1. Authorized Users are employed by PGCPS as full-time, part-time, seasonal, or contractual employees, authorized to drive Board vehicles;
  - 2. Authorized Users must possess a valid driver's license issued by the employee's state or territory of residence within the United States of America; and
  - 3. The Authorized User must operate only a class of vehicle for which he or she has been approved in accordance with their driver's license and assigned by their Department.
- C. Board Vehicle - A Motor Vehicle owned by the Prince George's County Board of Education, used by PGCPS, and subject to Board Of Education Policy 3545 and this Administrative Procedure.
- D. Central Garage Services (CGS) – A unit within the PGCPS Department of Transportation responsible for managing the PGCPS motor vehicle fleet and related equipment.
- E. Controlled Employees - Elected officials or highly compensated employees (see Treas. Reg. §1.61-21(e)).
- F. Marked Vehicle – A Board Vehicle that displays the PGCPS seal on the sides and rear, and an affixed vehicle number designation.
- G. Official business – Activities with purposes that can be reasonably and directly associated with an employee's function within the school system.
- H. Pool Vehicle – A Board Vehicle that is assigned centrally to departments and managed by CGS.
- I. Take-Home Vehicle – Board Vehicles authorized for commuting to and from an employee's residence during non-working hours.
- J. Out of County/Out of State vehicles – Board Vehicles authorized for conducting business out of state and/or out of county on behalf of PGCPS and/or the Board of Education of Prince George's County, Maryland.

## V. PROCEDURES



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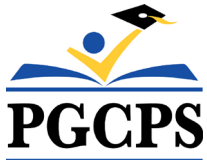
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## A. Responsibilities

### 1. Authorized User Responsibilities

- a. Authorized Users of Board vehicles must:
  - i. Be employees of PGCPS or contracted to perform duties on behalf of PGCPS; and
  - ii. Must have a valid driver's license issued by the employee's state or territory of residence within the United States of America, that indicates the holder's approved class, endorsements and any restrictions.
- b. Prior to driving a Board Vehicle, an Authorized User must sign the Acknowledgement Statement (Attachment 3). A copy of the signed Acknowledgement Statement shall be retained by CGS, Division of Human Resources and the authorizing Department Head.
- c. An Authorized User may also be required to complete a Driver's Training Course prior to driving, or continuing to use, a Board Vehicle.
- d. The use of a Board vehicle may be suspended by the Chief Operating Officer (COO), or a designee; for reasons including, but not limited to, an Authorized User being charged with a motor vehicle violation, accident, or unpaid citation, for which the COO determines to represent an unacceptable risk to PGCPS, and/or the Board of Education.
- e. As more fully stated in Attachment 3, Authorized Users are required to immediately report the following to their immediate supervisor:
  - i. Damage to the Board Vehicle;
  - ii. Accidents, or allegations by others, of accidents involving the Board Vehicle;
  - iii. Allegations by others of property damage or personal injury as an alleged result of the operation of the Board Vehicle;
  - iv. Citations issued resulting from an accident or alleged accident, which is alleged to have occurred with a Board Vehicle;

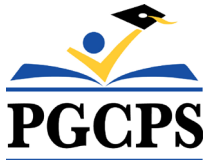


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- v. Any test administered to determine sobriety while operating a Board Vehicle; and
  - vi. Any loss of endorsements, new driver's restrictions and suspensions or revocations of their driver's license.
  - f. Users operating any PGCPS vehicle must immediately bring any problems regarding the vehicle's maintenance or equipment to the attention of their department and CGS, as appropriate.
  - g. No flags, streamers, window stickers, advertisements bumper stickers, magnetic stickers, political endorsements, statements, or advertisements etc., will be affixed to Board Vehicles.
  - h. No alterations or modifications are permitted to equipment on any Board Vehicle that alters the manufacturer's build or safety standards. This includes but is not limited to GPS, camera, lojack, or similar devices.
  - i. All vehicles assigned to PGCPS employees remain the property of the Board of Education. These vehicles may be reassigned at any time to a new authorized user or for an authorized use, without notice, according to departmental needs.
  - j. Authorized Users may only use Board Vehicles for official business.
  - k. Users are prohibited from driving Board Vehicles outside of Prince George's County unless on approved, official, PGCPS business and with the authorization of the Department Heads, or assigned designee.
2. Department Head Responsibilities
- a. Department Heads, or an assigned designee, are responsible for:
  - b. Managing the Board Vehicles assigned to their department, so as to maximize utilization, proper care and accountability;
  - c. Maintaining a current list of assigned vehicles under their direction and identifying the person, purpose, restrictions, as well as the date and time for which the Board Vehicle is being used;
  - d. Providing a copy of this list to CGS at the start of the school year, and/or whenever a user is added or removed;



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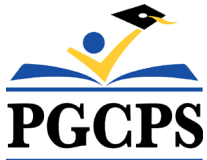
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- e. Receiving approval from CGS that each driver assigned to a Board Vehicle meets the necessary requirements and is eligible to drive a Board Vehicle;
- f. Confirming with CGS a new user’s eligibility before re-assigning a vehicle to the new user;
  - i. Ensuring that only authorized Users are operating departmental assigned vehicles; and
  - ii. Establishing an assignment system to assure that there is personal accountability for the safe and courteous operation of vehicles and for their proper care and protection.
3. Users with Assigned or Take-Home Vehicle Responsibilities

In addition to the responsibilities for Authorized Users, Users with assigned or take-home vehicles are also responsible for:

  - i. Maintaining appropriate gas, oil and fluid levels and adhering to inspection and maintenance schedules at all times.
  - ii. Conducting an overview inspection of their vehicle prior to each use to ensure the vehicle’s readiness; to include a visual observation of the vehicle’s fuels level and other gauges.
4. Both Department Heads, or assigned designees, and vehicle Users, are responsible for ensuring adherence to maintenance and inspection schedules for each vehicle assigned to their department as provided by CGS, state and federal regulations.
5. Board Vehicles should be authorized only for employees whose job responsibilities justify this requirement. Such justification includes, but not limited to, emergency 24-hour duty or other special requirements.
6. Board Vehicles when not in use, must be returned to a PGCPS approved pick-up/drop-off location. Any exceptions to this must be approved by the COO, or assigned designee. Take-home vehicles are excluded from this provision, unless the User is on an extended leave of absence of more than five (5) working days.
7. PGCPS employees assigned to the Division of Supporting Services and designated as “first responders” or as “on-call”, due to emergency events, may



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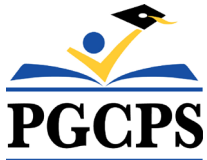
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be authorized to drive their Board Vehicle out of county; however, this can only be authorized by the COO, or assigned designee.

- a. When a User is on an extended leave status, the assigned vehicle must be parked at one of the PGCPS approved pick-up/drop-off locations.
- b. The user is required to notify his Department Head and or CGS to the location of the vehicle. Any exceptions to this must be approved by the COO, or assigned designee.

## **B. Driver Record Review**

1. The driving record of each authorized user will be reviewed by CGS when the user signs the Acknowledgement Statement (Attachment 3) and when information is received pertaining to an authorized user's accumulation of points from the Motor Vehicle Administration License Monitoring System (LMS), Direct Access Records System (DARS), or any other license reporting systems containing information as to driver eligibility.
2. The Department of Transportation/Central Garage reserves the right to request driving records for all PGCPS employees who drive Board Vehicles.
3. CGS is responsible for receiving notification from the Department of Motor Vehicles regarding user's driving infractions and making proper communication to the appropriate Department Head. CGS will take appropriate action as it relates to this Administrative Procedure.
4. Driving privileges may be suspended and/or revoked if a user is deemed to be unreasonable risk as determined by the appropriate Department Head.
5. Users with an out-of-state driver's license must provide a certified copy of their valid driver's license and driving record to CGS when executing the Acknowledgement Statement, and annually thereafter.
6. Users with an out-of-state driver's license must notify their immediate supervisor in the event they accumulate two (2) or more points on their driving record.
  - a. This notification must occur within ten (10) days of the points being assessed.



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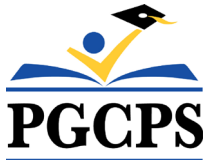
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- b. Users must report immediately to the Department Head, or as soon as practical, any loss of endorsements, new driver's restrictions, suspensions or revocations of their driver's license.

## C. Use of Board Vehicles

1. PGCPS employees utilizing Board Vehicles are representatives of the Board and are expected to maintain a high level of professionalism and follow the Board's Policies. Users shall operate Board Vehicles in a courteous manner and obey all traffic signs, posted speed limits, and other state motor vehicle laws.
2. Board Vehicles are to be used for official PGCPS business only. With reasonable accommodation for:
  - a. Travel to and from medical appointments while at work; and
  - b. Responding to a bona fide family emergency.
3. Users of Board Vehicles will ensure that each passenger occupies a seat in the vehicle designated for such use by the manufacturer's specifications for design, purpose and quantity of passengers.
4. While the vehicle is in operation, drivers and passengers will use safety restraints provided by the manufacturer of the vehicle, and as mandated by law.
5. Users must obtain prior authorization from their Department Head, or assigned designee, prior to transporting persons not currently employed with PGCPS.
6. Users of Board Vehicles will safeguard the vehicle and its keys. If the Board Vehicle is damaged through the negligence of the User, the User may be liable for the cost of repair; if the Board Vehicle's keys are lost, stolen or damaged through the negligence of the User, the User may be liable for the cost of replacement.
7. Smoking or use of other tobacco products while operating a Board Vehicle or while inside of a Board Vehicle is strictly prohibited. This includes, but is not limited to, e-cigarettes, vaping, chewing tobacco, and marijuana. Violation of this policy could result in disciplinary action and loss of driving privileges. The user may also be responsible for the cost of cleaning the vehicle or repairing any damages as a result of using these products.



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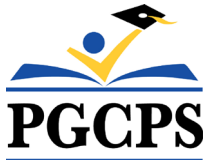
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8. Under no circumstances are alcoholic beverages to be consumed or transported in Board Vehicles. Users must not drive a Board Vehicle while under the influence of alcohol, prescription drugs, controlled dangerous substances or any combination of these. Users are responsible for refraining from using any substance that may impair their judgment while operating a Board Vehicle.
  - a. Users found to be driving under the influence of any aforementioned substance or combination of substances are subject to disciplinary action, including termination and loss of driving privileges.
  - b. Users who have consumed alcohol or any other substances that may impair their ability to drive are strictly prohibited from accepting driving assignments. Users are responsible for immediately notifying their immediate supervisor if the User is given a driving assignment at a time when the User reasonably believes his/her present ability to drive may be impaired due to recently consuming alcohol or some other substance that may affect coordination, judgment, perception or reaction time.
  - c. Supervisors who suspect that a User may have consumed alcohol or other substances should not permit the User to operate a Board Vehicle.
  - d. Users involved in a motor vehicle accident while driving a Board Vehicle, are required to submit to drug/alcohol testing.
9. Users that are taking medication that might impair their ability to operate a vehicle should inform their supervisor immediately.
10. Users shall report within 24 hours to the user's department head and to CGS any citations received for moving violations (to include Driving Under the Influence (DUI) and Driving While Impaired (DWI)) while operating PGCPS vehicles. The user's Department Head will report the matter to the Employee Labor Relations Office (ELRO) by entering the information into the Employee I Incident Tracking System (EITS.)
  - a. Users will be personally and financially responsible for fines and costs imposed to include any legal defense cost/fees.
  - b. PGCPS funds will not be used to directly pay fines imposed for moving violations or to reimburse employees who pay such fines.
  - c. For traffic camera/tolls/parking violations see Administrative Procedure –





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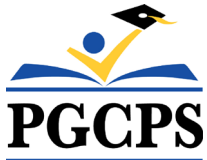
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## 4111 Traffic Camera/ Toll Violations.

11. Driving or parking citations are the personal financial responsibility of the employee. Driving and parking citations must be reported to the Department Head, or designee, within 24 hours, or as soon as practical.
  - a. The Department Head, or assigned designee, shall notify CGS.
  - b. Department Heads, or assigned designees, are responsible for identifying users that incur driving or parking citations and ensuring that the user reimburses PGCPS for paying the cost associated with the driving or parking citations with 30 days of notification.
  - c. The Department to whom the vehicle is assigned is financially responsible for citations issued due to expired vehicle registrations, state safety and emissions inspections, or faulty equipment and for immediate correction of the problem for which the citation was issued.
12. No user shall operate a Board Vehicle while using a hand-held personal communications device.
13. PGCPS is not obligated to place an employee who has a suspended or revoked driving license, or fails to maintain a driving record that is acceptable to the Board's insurance program, into a non-driving position or otherwise accommodate such an employee. Users that have become ineligible to operate a Board Vehicle or deemed to be an unreasonable risk, where driving a Board Vehicle is a requirement of his/her job, will be deemed as not meeting the requirements of his/her position. The user may be subject to disciplinary action, to include termination of employment.
14. Hitchhikers are not to be transported by Users in a Board Vehicle.
15. Users may not transport Non-PGCPS employees in a Board Vehicle unless:
  - a. The transportation is episodic and not a regular occurrence; and
  - b. The reason for providing the ride is the furtherance of PGCPS related purpose.
  - c. Exception to these limitations may be granted on a case-by-case basis by the COO or his designee in writing.
16. The reporting of accidents should be done according to Administrative



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Procedure 2805.5 – Vehicle Accident Reporting.

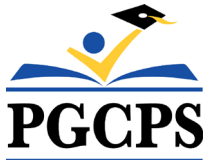
17. The use of automated fueling systems should be done according to Administrative Procedure 3555 - Prince George’s County Automated Fuel Dispensing System.

## **D. Monthly Commuting Fringe Benefit**

1. The user is to complete the “Employee Certification of Monthly Commuting Fringe Benefits” (Attachment 1) each month and forward the completed form to Payroll Services.
2. Users who are Control Employees should complete the “Control Employee Certification of Commuting Fringe Benefits” (Attachment 2) each month and forward the completed form to Payroll Services. Control Employees are to maintain a daily mileage log (IRC § 274(d)) to track business versus personal use.
3. Payroll Services records the employee’s FICA and Medicare expense.
4. Payroll Services initiates the journal entry to pay the Board’s share of FICA and Medicare. The monthly commuting benefit amount will be accrued annually for each user submitting forms and the total annual commuting benefit amount will be added to the employee’s Form W-2 for the year.
5. It is the User’s responsibility to communicate to Payroll Services changes in the User’s one-way commuting computation, either days commuting or miles traveled per commute.
6. Payroll Services is responsible for making changes in FICA or Medicare rates.

## **VI. MONITORING AND COMPLIANCE**

- A. Department heads, or assigned designees, are responsible for the following:
  1. Managing the Board Vehicles assigned to their department, so as to maximize utilization, proper care and accountability;
  2. Maintaining a current list of assigned vehicles under their direction and identifying the person, purpose, restrictions, as well as the date and time for which the Board Vehicle is being used;



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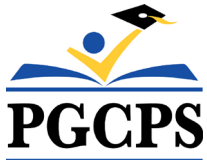
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3. Providing a copy of this list to CGS at the start of the school year, and/or whenever a new user is added or removed;
  4. Receiving approval from CGS that each driver assigned to a Board Vehicle meets the necessary requirements and is eligible to drive a Board Vehicle;
  5. Confirming with CGS a new user's eligibility before re-assigning a vehicle to the new user;
  6. Ensuring that only authorized Users are operating departmental assigned vehicles; and
  7. Establishing an assignment system to assure that there is personal accountability for the vehicles and for their proper care and protection.
- B. In addition to the responsibilities for Authorized Users, Users with assigned or take-home vehicles are also responsible for:
1. Maintaining appropriate gas, oil and fluid levels and adhering to inspection and maintenance schedules at all times.
  2. Conducting an overview inspection of their vehicle prior to each use to ensure the vehicle's readiness; to include a visual observation of the vehicle's fuels level and other gauges.
- C. CGS is responsible for annually conducting motor vehicle checks of employees assigned Board Vehicles and notifying Department Heads, or assigned designees, in writing of any employee deemed ineligible to operate a Board vehicle.
- D. CGS and Department Heads, or assigned designees, are responsible for notifying ELRO of any reported license suspensions, revocations, delinquent unpaid citations, and/or employees deemed to be an unreasonable risk.

## VII. RELATED PROCEDURES:

- Administrative Procedure 2805.5, Vehicle Accident Reporting;
- Administrative Procedure 2806, Vehicle Accident Review Committee;
- Administrative Procedure 4111, Traffic Camera/ Toll Violations

## VIII. LEGAL REFERENCE:



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- IRC § 274(d), Disallowance of deductions for certain expenses for entertainment, amusement, recreation, or travel.
- Treas. Reg. § 1.61-21(e), Taxation of fringe benefits

**IX. MAINTENANCE AND UPDATE OF THESE PROCEDURES:** These procedures originate with the Business Management Services Division and the Department of Transportation and will be updated as needed.

**X. CANCELLATIONS AND SUPERSEDURES:** This Administrative Procedure cancels and supersedes Administrative Procedure 3545, dated July 1, 2019.

**XI. EFFECTIVE DATE:** February 16, 2022.

Attachments: 1 – Employee Certification of Monthly Commuting Fringe Benefits Form  
2 – Control Employee Certification of Commuting Fringe Benefits Form  
3 – Driver Acknowledgment

Distribution: Lists 1, 2, 3, 4, 5, 6, 10, and 11