

# Human Resources Policy Bulletin

## Lancaster County

Number: 2021-1  
Date: January, 2021

Reference:	Title:
26 U.S.C. §§ 61, 132, 162; 26 U.S.C. § 402(I)(4)(C); 42 U.S.C. § 3796b; 34 U.S.C. § 10284; 26 C.F.R. §§ 1.61-21, 1.132-5, 1.274-5.	Use of County Motor Vehicles for Commuting

### I. PURPOSE AND SCOPE

The purpose of this policy is to establish guidelines regarding the use of County vehicles for commuting.

### II. POLICY

#### A. Definitions

1. Agency means any County Department or Office.
2. Agency Head means the Director of a County Department or the Elected or Appointed Official of a County Office.
3. County means the County of Lancaster, Nebraska.
4. County vehicles means all vehicles owned by the County and propelled by any power other than muscular, including, but not limited to, motor vehicles, off-road designed vehicles, motorcycles, passenger cars, self-propelled mobile homes, truck-tractors, trucks, cabin trailers, semitrailers, trailers, utility trailers, and road and general-purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, and crawler tractors.
5. County volunteer means a person who is not an elected or appointed official or an employee of the County and who, at the request or with the permission of the County, engages in activities related to the purposes or functions of the County or for its general benefit.
6. Commuting means traveling from one's regular place of employment to one's residence, no matter how often this occurs during a day.

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7. Drivers means County employees and County volunteers.
  
8. Law enforcement officer means an individual who is employed on a full-time basis by the County Sheriff, who is authorized by law to carry firearms, execute search warrants, and to make arrests (other than merely a citizen's arrest), and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). The term law enforcement officer may include an arson investigator if the investigator otherwise meets the requirements of this paragraph.
  
9. Emergency management employee means an employee of the County Emergency Management Department who is performing official duties in cooperation with the Federal Emergency Management Agency in an area, if those official duties--
  - a. are related to a major disaster or emergency that has been, or is later, declared to exist with respect to the area under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. § 5121 et seq.); and
  - b. are determined by the Director of the County Emergency Management Department to be hazardous duties.
  
10. Qualified Vehicle means:
  - a. A County vehicle that is required to be used for commuting by a County employee who is a law enforcement officer or an emergency management employee who, when not on a regular shift, is on call at all times. A Sheriff or Emergency Management vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a Sheriff or Emergency Management vehicle. A marking on a license plate is not a clear marking for purposes of this paragraph.
  - b. An unmarked vehicle used by a law enforcement officer, provided any personal use of the unmarked vehicle must be (i) authorized by the County or the County Sheriff and (ii) must be incident to law-enforcement functions, such as being able to report directly from home to a stakeout or surveillance site, or to an emergency

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situation. Use of an unmarked vehicle for vacation or recreation trips cannot qualify as an authorized use.

c. Other qualified nonpersonal use vehicles listed and described in 26 C.F.R. § 1.274-5(k).

- B. Drivers may use a County vehicle for commuting only when expressly authorized in writing by the County employee's Agency Head. Agency Heads shall provide a copy of such written authorization to Human Resources, the County Clerk, and Risk.
- C. Drivers may not use County vehicles for personal use except for commuting.
- D. Drivers who use a County vehicle for commuting shall not transport a passenger in the County vehicle unless the passenger is:
  - 1. A County employee or County volunteer; or
  - 2. Lawfully detained by a law enforcement officer in a Qualified Vehicle driven by a law enforcement officer.
- E. Except for a County employee's use of a Qualified Vehicle for commuting, each County employee who uses a County vehicle for commuting, including any County employee who is a passenger in the County vehicle for purposes of commuting, shall have \$1.50 for each one-way commute, or \$3.00 for each round-trip commute, added to that County employee's income. Applicable taxes shall be withheld on this income.
- F. The time spent commuting is not considered work time and is not compensable.

### III. OTHER POLICIES

A County employee who is using a County vehicle for commuting is subject to all applicable workplace rules and policies, including Personnel/HR Policy Bulletins and Agency policies.

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#### IV. SANCTIONS

County employees who violate any provision of this policy may be subject to disciplinary action up to, and including, dismissal from employment.

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Doug McDaniel  
Human Resources Director

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Date

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Sean Flowerday, Chair  
Board of County Commissioners

\_\_\_\_\_  
Date

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