

**[DISCLAIMER: THE PORTION OF THIS POLICY REGARDING DISTRICT-OWNED VEHICLES PROVIDED TO EMPLOYEES IS FOR INFORMATIONAL PURPOSES ONLY. IF YOU HAVE QUESTIONS ABOUT TAXABLE FRINGE BENEFITS AND HOW THIS APPLIES TO YOUR DISTRICT EMPLOYEES, PLEASE CONTACT YOUR DISTRICT TAX ADVISOR OR LEGAL COUNSEL.]**

District-Owned Vehicles

The District owns and maintains certain vehicles. Included among them are pickups, school buses, and vans. These are for use by properly authorized personnel of the District for District business purposes.

Any driver who receives a citation for a driving violation while operating a District vehicle shall personally pay all fines levied. All citations received while the driver is a District employee, whether operating a District vehicle or not, must be reported and may result in disciplinary action up to and including termination.

District Bus and Vehicle Maintenance

Buses used in the District's transportation program shall be in safe and legal operating condition. All buses shall conform to standards of construction prescribed by the State Board of Education and inspections as required by law. The Superintendent shall establish a specific list of tasks that bus drivers shall perform on a daily basis. All other District vehicles shall be maintained following established programs as developed by the Superintendent.

District-Owned Vehicles Provided to Employees

The District owns vehicles which certain employees use for commuting to and from work and for other District-related travel. Any mileage driven in a District-owned vehicle that is not for official District business will be considered a taxable fringe benefit to the employee driving the vehicle. This taxable fringe benefit will be in addition to the employee's annual salary and will be reported on the individual employee's W-4.

Records of mileage and use other than official District business must be recorded in a diary or log.

Unauthorized personal use of the vehicles or failure to report personal mileage and use may be subject to disciplinary action up to and including termination of employment. No employee, friend, associate, or family member of any employee may use a District-owned vehicle for personal use other than de minimis personal use by the employee.

This policy and taxable fringe benefit will be reviewed annually to verify that the policy is in compliance with IRS regulations.

Legal Reference: I.C. § 33-1506                      Inspection of School Buses  
IDAPA 08.02.02.160                      Maintenance Standards and Inspections  
Standards for Idaho School Buses and Operations  
Idaho Department of Education, Idaho's School Bus Driver Training  
Classroom Curriculum

Policy History:

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Reviewed on: