2012 Take Home Vehicle List

Taxable Auto Allowance

City Hall	Position	Vehicle
John Dennis	Mayor	08 Dodge Charger
David Buck	Public Works Director	12 Jeep Grand Cherokee

Non-Taxable
Qualified Special Purpose Vehicles

Fire Department	Position	Vehicle
Tim Heath	Fire Chief	08 Honda Ridgeline

Police Department	Position	Vehicle
Jason Dombkowski	Chief of Police	12 Jeep Cherokee
Christopher Leroux	Deputy Chief	12 Jeep Cherokee
Gary Sparger	Captain of Patrol	12 Dodge Charger
Daniel Marvin	Captain of Spec. Svc.'s	09 Dodge Charger
Michael Francis	Captain	07 Ford Crown Victoria
Troy Harris	Lieutenant of Investigations	10 Jeep Cherokee
Cindy Marion	Sergeant of Investigations	10 Jeep Cherokee
Fred Townsend	Investigator	07 Ford Crown Victoria
Jonathan Eager	Investigator	06 Ford Crown Victoria
Troy Greene	Investigator	08 Dodge Charger
Scott Fohr	Lieutenant of Patrol	09 Ford Crown Victoria
William Gallagher	Lieutenant of Patrol	10 Dodge Charger
David VanVactor	Lieutenant of Patrol	09 Ford Crown Victoria
John Watson	Lieutenant of Patrol	09 Ford Crown Victoria
Matthew Coddington	Sergeant of Patrol	09 Ford Crown Victoria
Kevin Flynn	Sergeant of Patrol	09 Ford Crown Victoria
David Lord	Sergeant of Patrol	08 Ford Crown Victoria
Jason Philhower	Sergeant/Training	08 Ford Crown Victoria
Arthur Choate	Sergeant of Patrol	10 Dodge Charger
Janet Shepherd	D.A.R.E. Officer	09 Ford Crown Victoria
Jeffrey Dunscomb	K-9 Officer	08 Ford Crown Victoria
Michael Brewer	K-9 Officer	09 Ford Crown Victoria

Approved by Board of Works on June 3, 2008

City of West Lafayette
Take Home Vehicle Policy

In compliance with current IRS rules, the City of West Lafayette adopts the following policy regarding the use of city owned or leased vehicles.

Non-Control Employees

Personal Use Vehicles

Only employees who reside in Tippecanoe County and are required to use a vehicle owned or leased by the City for commuting to and from work shall be eligible to be assigned a take-home vehicle. The personal use of the vehicle for commuting shall be valued using the IRS Commuting Valuation Rule at $1.50 each one-way commute. A round-trip commute for a work day is valued at $3.00. An employee will reimburse the City through payroll deduction for the value of commuting in a take home vehicle at the value set by the IRS Commuting Valuation Rule. commuting use that is fully reimbursed will not be reported as a taxable fringe benefit.

All other personal use is prohibited. Being on 24-hour call is not an exemption to the prohibition on personal use.

An employee using a take home vehicle must make monthly reports as follows: (1) The daily commute usage shall be reported to the Clerk-Treasurer each month for payroll purposes. (2) A mileage log shall be maintained by the employee to document mileage for commuting and other use. The mileage log shall be submitted to the employee's department head. The department head shall maintain the mileage log file for audit.

Non-Personal Use Vehicles

An employee who is required to commute in a non-personal use vehicle is exempt from the Commuting Valuation Rule. Use of qualified non-personal use vehicles for commuting and other allowable authorized purposes is considered a working condition benefit and is not taxable to the employee. Non-personal use vehicles are defined by the IRS and include clearly marked police and fire vehicles and unmarked vehicles used by a law enforcement officer for officially authorized purposes.

Control Employees

An employee who is provided a vehicle owned or leased by the City shall have the value of the use of the vehicle determined using the IRS Lease Value Rule. The Board shall approve the annual lease value based on the IRS Annual Lease Value Table applicable to automobiles in the current year IRS Publication 15-B, Employers Tax Guide to Fringe Benefits. The annual lease value shall be reduced by the percentage use by mileage of the vehicle for business purposes. All mileage will be considered personal unless a mileage log is maintained to document mileage for personal and business use. For personal use, fuel provided by the City will be valued at 5.5 cents per mile, or the actual value of fuel purchased outside the City and either reimbursed or charged to the City. On an annual basis, employees will report mileage as of November 30 year-to-date on the fifth business day in December. A taxable fringe benefit equal to the prorated annual lease value and fuel for personal use will

be recognized as taxable compensation in payroll. The take home vehicle taxable fringe benefit will be reported as gross compensation to the employee subject to federal, state, and local income tax and FICA. The IRS Special Accounting Rule will be used to account for the value of the take home vehicle in December as paid in the next year.

General Requirements

An employee will be required to sign the Take-Home Vehicle Policy certifying that he or she has read it and agrees to the terms. Lack of compliance with the policy will result in all mileage being considered personal for tax purposes. In addition, any violation of this policy may result in disciplinary action and the employee will be subject to having the use of a take home vehicle revoked.

Take home vehicles will be approved by the Mayor in consultation with Department Heads and approved by the Board of Public Works and Safety annually in January, and at such times as necessary during the year.

An employee not authorized to have a take home vehicle may operate a City owned or leased vehicle only as assigned by the employee's supervisor in the course of work duties and during work hours. Personal use is prohibited.

Approved by Board of Works on June 3, 2008

City of West Lafayette
Take Home Vehicle Mileage Log

Vehicle Year and Type _____ Vehicle ID number_____

Employee's Name: _____ Department: _____

Date/Time	Nature of Use	Starting Odometer Reading	Ending Odometer Reading	Total Mileage

_____

Employee signature Date