

SECTION 2 DEPARTMENTAL OPERATIONS  
SUBJECT 2.2 PERSONAL USE OF UTMB VEHICLES (HOME BASED)

## INTRODUCTION

This procedure is established to promote institutional consistency concerning employee use of UTMB vehicles and to assure compliance with the Internal Revenue Code in regard to personal use of company vehicles.

## AUDIENCE

Applicable to all institutional staff and administrative personnel.

## GUIDELINES

1. UTMB vehicles may not be used by employees for personal purposes. If an employee is required to commute between his or her home and place of business in a UTMB vehicle, the employee's department must maintain a written agreement that is signed by the employee and the department, and filed with Logistics/Fleet Planning, that states:
  - The vehicle may not be used for personal purposes, except for commuting to and from employee's home and place of business
  - The business reason for requiring the employee to commute to and from the employee's home and place of business
  - The use of a UTMB vehicle for commuting results in taxable income for the affected employee.

In such cases, the attached "Personal Employee Usage Of UTMB Vehicle" form may be used to fulfill these requirements.

Logistics/Fleet Planning will forward a copy of the Agreement to Workforce Compensation and Reporting (WCR).

2. The department must maintain a record of the number of days during the calendar year that the vehicle was used by the employee for commuting. At the end of each calendar quarter, the department must contact WCR to report the number of days a vehicle(s) was used by an employee for commuting purposes. WCR will work with the department to ensure that proper tax withholding and reporting occurs.

**Important Note:** The use of a UTMB vehicle for commuting results in taxable income for the affected employee. The vehicle usage records that are maintained by the department will be used by WCR to calculate the appropriate amount of taxable income to be reported on the employee's W-2 Form.

## EXCEPTIONS

There will be no exceptions unless by formal addendum to this procedure or other formal written exception by the Manager for Logistics/Fleet Planning

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## PERSONAL EMPLOYEE USAGE OF UTMB VEHICLE AGREEMENT

In accordance with the UTMB Logistics/Fleet Planning Procedure "Personal Use of UTMB Vehicles" (FP2.2), the following information must be provided to Logistics/Fleet Planning and maintained by the Department.

1. State business reason for requiring the employee to commute to and from the employee's home and place of business:

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2. The vehicle may not be used for personal purposes, except for commuting to and from employee's home and place of business

3. The use of a UTMB vehicle for commuting results in taxable income for the affected employee.

4. Vehicle License Number: \_\_\_\_\_

Vehicle Description: \_\_\_\_\_

**Having read and understood the above, I hereby agree to and acknowledge my responsibilities and liabilities;**

### Employee:

_____ Employee Signature	_____ Printed Name
_____ Title	_____ Driver License Number
_____ Date	

### Department:

_____ Signature	_____ Printed Name
_____ Title	_____ Date
_____ Department	

### Acknowledged by Logistics/Fleet Planning:

_____ Signature	_____ Printed Name
_____ Title	_____ Date