

Colorado State University Commuting Policy

Section A: Employee Information request

Official Work Station means the site to which the employee routinely reports in order to discharge officially assigned duties. In the event of multiple workstation assignments, the official workstation is the principal work location at which the employee receives instruction, direction, and official communications.

Section B: Employee Agreement

Commuting is for any Colorado State University employee who is required to commute to and/or from his or her official workstation for the convenience of the State and for bona fide noncompensatory business reasons. This form authorizes the use of State-owned motor vehicles by Colorado State University employees for the purpose of traveling between the employee's official workstation and residence.

Justification to Commute: Commuting will not be authorized unless it is required by the employing agency, and it can be shown to the satisfaction of the cabinet level administrator, the commuting is for the **"University's benefit"**, and that it promotes a legitimate, nonpartisan, governmental interest of the University; that it promotes the efficient operation of the University motor vehicle system; and that it is cost effective to the University. Also:

- 1.) Commuting will not be authorized for any reason other than is necessary to conduct official Colorado State University business.
- 2.) University administration shall declare which positions are required to use a state vehicle for commuting. The administration shall also declare when an employee starts and ends his/her authorized use, and is responsible for ensuring that the commuter's status is current with a properly executed authorization form on file.
- 3.) Commuting must be required by university administration. It cannot be for the convenience of the employee or voluntary on the part of the employee.

"Taxable commuting," means that the value of the commuting will be imputed as income to the commuter for tax purposes.

"Non-taxable commuting," means that the value of the commuting will not be imputed as income for tax purposes.

- 1.) **Non-taxable** commuting may be approved, for the convenience of the University, when the motor vehicle is a **"qualified nonpersonal use"** vehicle (See Below), and is not likely to be used more than a de minimis amount for personal purposes as defined by the IRS and CSU Rules.
- 2.) To qualify for **non-taxable law enforcement** commuting, the driver of an unmarked police vehicle must qualify as a **peace officer** as defined by 16-2.5-101 C.R.S. (2003)
- 3.) **Taxable** commuting may be permitted for any university employee who is required to be on call at all times when the employee is not on a regular shift **AND must** have access to a state-owned motor vehicle at his or her residence.
- 4.) **Taxable** commuting may be permitted for any university employee who is required to commute to and/or from his or her official work station for the convenience of the University and for bona fide noncompensatory business reasons.
- 5.) De minimis commuting use will occur when, on occasion, a state employee takes a state-owned motor vehicle to his residence the evening prior to a planned business trip or the evening following an after-business-hours conclusion of a business trip. Taxable income will not be imputed on these occasions.

"Qualified Nonpersonal Use" (Per IRS Publication 15b, January, 2005)

A qualified nonpersonal-use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal-use vehicles generally include all of the following vehicles.

- Clearly marked police and fire vehicles.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- School buses.
- Tractors and other special-purpose farm vehicles.

Pickup trucks. A pickup truck with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal-use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a pickup truck qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and meets either of the following requirements.

1. It is equipped with at least one of the following items.
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent sideboards or panels that materially raise the level of the sides of the truck bed.
 - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).

Vans. A van with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal-use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a van qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and has a seat for the driver only (or the driver and one other person) and either of the following items.

- Permanent shelving that fills most of the cargo area.
- An open cargo area and the van always carries merchandise, material, or equipment used in your trade, business, or function.