



# BOISE COUNTY

## RESOLUTION #2010-23

### A BOISE COUNTY RESOLUTION TO ESTABLISH POLICY FOR DRIVING COUNTY-OWNED VEHICLES TO AND FROM HOME AND WORK

**WHEREAS**, Section E of the Internal Revenue Code mandates that commuting to and from home and work in an employer-owned vehicle is a working condition fringe benefit; and

**WHEREAS**, Section E of the Internal Revenue Code provides several rules to determine the value of the benefit derived from driving an employer-owned vehicle to and from work; and

**WHEREAS**, the Boise County Board of Commissioners is responsible for setting county policy per Idaho Code 31-801; and

**WHEREAS**, the Boise County Board of Commissioners has selected the "*Commuting Rule*" to determine the value of this working condition fringe benefit.

**NOW THEREFORE BE IT RESOLVED** that all Boise County employees who drive a County-owned vehicle to and from work shall be assessed \$1.50 per one-way commute each day for a total of \$3.00 per day.

**BE IT FURTHER RESOLVED** that this amount shall be added to the employee's wages and shall be taxed.

**BE IT FURTHER RESOLVED** that no employee uses the County-owned vehicle for any use other than commuting to and from work and that all personal use of the County-owned vehicle is incidental.

**BE IT FURTHER RESOLVED** that the following Boise County employees are exempt from this policy:

- Sheriff and Sheriff's Deputies
- Coroner
- Emergency Management Services' Coordinator

**APPROVED** and **ADOPTED** in Open Session on the 14<sup>th</sup> day of June, 2010.

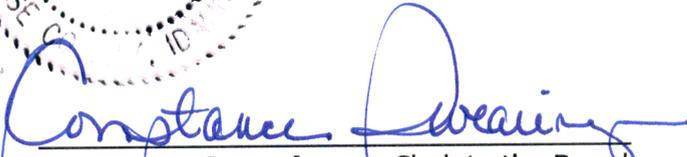
**BOISE COUNTY BOARD OF COMMISSIONERS**

  
**TERRY C. DAY**, Chairman

  
**JAMIE A. ANDERSON**, Commissioner

  
**LINDA W. ZIMMER**, Commissioner



  
**Constance Swearingen**, Clerk to the Board