

Document Code No.: FES-12-2-4-EP

Title: Take-Home Policy for County-Owned Vehicles

Affected Agencies: Executive Branch Agencies

Authorities: K.C.C. 3.30, IRS Publication 15-B

Keywords: Take-Home Vehicle, Commute, Emergency Response, Call Out

Sponsoring Agency: Fleet Services Division

Type of Action: Supersedes FES 12-2-3-EP



King County

Executive signature:

Date signed and effective: October 27, 2025

I. Purpose

This policy establishes requirements for authorizing employees to take county-owned vehicles home to travel between their home and work site(s), and for reporting the taxable benefit associated with commuting. The County's intent is to limit the number of take-home vehicle assignments to employees who have a primary responsibility to respond to emergency situations to protect life and property or when there is a demonstrated economic benefit to the county. The assignment of a take-home vehicle is neither a privilege nor a right of any county employee.

II. Applicability and Audience

This policy applies to the Administrative Offices and Executive Departments supervised by the King County Executive. The policy also applies to any non-Executive Branch King County departments adopting this policy.

III. Definitions

Assigned take-home vehicle – A county-owned vehicle which is used by a county employee for county business and for regularly commuting to and from the employee's home and their first and last workplace of the day.

Assigned vehicle – A county-owned vehicle assigned to a department or county employee for county business, but not for employee commuting to and from the employee's home and workplace.

Business mileage – The mileage driven by an employee while conducting official county business. Business mileage does not include an employee's commute to and from their home to their work site(s).

Call out – A directive to an employee to report to a work site during an off-duty time or day, to respond to an emergency that requires an immediate response to protect life and/or property.

Commute mileage – The mileage driven by an employee to commute to and from their home to their work site(s).

Commute or Commuting – A trip from an employee's home to their first workplace before the start of their workday, or the trip departing from the employee's last workplace following the end of the workday.

Economic benefit/cost calculation – The calculation to identify the cost savings or other economic benefit realized by the county by providing an employee with an assigned take-home vehicle to commute to and from their work site(s).

Emergency response – When an employee has a primary responsibility to respond immediately to protect life or property, or both.

Electric vehicle (EV) home charging equipment – Refers to a charging cord or charging station that connects an EV to a source of electricity (outlet) to recharge EVs.

KWh – kilowatt-hours; a measure of energy. EV batteries are rated in terms of stored energy (or capacity).

Occasional take-home vehicle use – When an employee takes a county owned vehicle home and/or incurs commute miles associated with the county owned vehicle.

Occasional take-home use of a county owned vehicle shall occur no more than twelve (12) times per quarter on average.

Special equipment vehicle – A county-owned vehicle manufactured for special applications or, a vehicle equipped or outfitted with tools or devices for specific job applications. For the purpose of this policy, communication access, such as car radio, telephone, and similar devices, shall not be considered special equipment.

Telecommuting – A work arrangement where an employee performs the duties of their position from a remote workplace and involves the use of county-provided communication/collaboration technology that enables the employee to work remotely.

Workplace – The office or site a county employee reports to perform normally scheduled work.

IV. Policy

A. Organization

1. The Fleet Services Division of the Department of Executive Services shall manage and administer the take-home vehicle program.
2. Executive departments with take-home vehicle assignments shall designate a Fleet Coordinator, who shall have the responsibility for ensuring the department's compliance with this policy and the procedures outlined in Appendix A.

B. Take-home vehicle authorization requirements

1. Fleet Services Division shall evaluate and authorize or deny take-home vehicle assignment requests from all executive agencies.
2. Department directors or their designees shall review, approve, and certify that employee requests for take-home vehicles meet the applicable King County Code or collective bargaining agreement requirements. Such approval shall be consistent with the criteria set forth in this policy and comply with the administrative procedures outlined in Appendix A, or a collective bargaining agreement, if applicable.
3. Employees who reside outside of King County shall not be authorized to have a take-home vehicle unless approved by their department director or designee; provided there are reasonable and compelling justifications that support the intent of this policy. In general, an employee's commute mileage shall not exceed their business mileage.
4. Take-home vehicle assignments must meet at least one of the following criteria as outlined in the King County Code Chapter 3.30, unless specifically exempted there from under the provisions of King County Code 3.30.070.
 - a. Emergency response. Take-home vehicles may be assigned to employees with emergency response duties if they consistently meet the criteria listed below and provide supporting documentation as outlined in Appendix A:

- i. Employee has primary responsibility to respond to emergency situations that require immediate response to protect life or property;
 - ii. Employee responds to emergency call outs at least twelve (12) times per quarter;
 - iii. Employee needs specialized equipment or a specially equipped vehicle to respond to emergencies and cannot use alternative forms of transportation to respond to emergencies;
 - iv. Employee cannot effectively respond to emergencies by picking up a county-owned assigned vehicle at a designated site.
- b. Economic benefit. Take-home vehicles may be assigned to employees whose agencies have documented an economic benefit to the county. Employee agencies must provide the supporting documentation listed below:
 - i. Documentation of the economic benefit calculation, which calculation must be provided and recalculated on at least an annual basis; and
 - ii. Documentation of why an employee cannot use alternative forms of transportation or pick up a county vehicle at a designated parking area; and
 - iii. Documentation of cost savings calculation(s) gained by employee take-home vehicle. This may include labor or time savings, reducing equipment usage, or minimizing fuel consumption.

C. Collective Bargaining Agreements

- 1. Per King County Code 3.30.070, the terms and conditions of a collective bargaining agreement that provide for take home vehicle assignments shall supersede this chapter for represented employees.

D. Occasional take-home vehicle requirements

- 1. Department directors or designees must pre-approve occasional take-home vehicle for their employees. The administration of occasional take-home vehicle shall comply with applicable Internal Revenue Service (IRS) rules and the administrative procedures outlined in Appendix A.

E. Usage and taxable reporting requirements

- 1. Commuting in a county owned vehicle, whether assigned or occasional use, is a taxable benefit for the employee. The administration of taxable benefits for employees shall comply with the current version of the IRS' Publication 15-B, Employers Tax Guide to Fringe Benefits or its successor.
 - a. Employees shall not use their assigned take-home vehicle for personal business, except for commuting.

- b. Employees shall not allow any other individual to use their take-home vehicle unless there is written permission by their division director or designee.
- c. Employees with assigned take-home vehicles shall document and report their monthly trips, business mileage, commute mileage, and emergency call outs as outlined in the administrative procedures in Appendix A.
- d. Employees who use toll roads as part of their commute must work with their agency to establish procedures to reimburse the county for any commute tolls charged to the agency. This includes Express Toll Lanes and/or High Occupancy Toll (HOT) lane charge during commute trips.
- e. Workplace Travel:
 - I. In the event a teleworking employee is directed to report to a county workplace after the employee's workday has started, the time spent traveling from the employee's home (or other approved remote workplace) to the county workplace shall be treated as "workplace-to-workplace" travel.
 - II. If the teleworking employee is directed to report to a county workplace to begin their workday, travel time shall be treated as commuting, or "home-to-workplace" travel, not business mileage.

F. Recordkeeping and reauthorization requirements

- 1. The Fleet Services Division shall develop and maintain central records of all county take-home vehicle assignments. The records shall be maintained in one location and shall be readily available upon request. At minimum, the record-keeping should contain:
 - a. Vehicle assignment by department, division, position title, and employee name;
 - b. Mileage including a breakdown of commuting mileage and county business mileage based on a trip log;
 - c. Number and nature of emergency response assignments, if the take-home vehicle is assigned based on an emergency response justification; and
 - d. A calculation of savings if take-home vehicle assignment is based on an economic justification.
- 2. Fleet Coordinators shall notify the Fleet Services Division immediately when an employee's take-home vehicle assignment changes or ends.
- 3. Fleet Coordinators shall work with the Fleet Services Division to reevaluate and reauthorize take-home vehicle assignments on a semi-annual basis consistent with the administrative procedures outlined in Appendix A.

G. Implementation Plan

- 1. This policy becomes effective for Executive Branch agencies the date that it is signed by the Executive. The Fleet Services Division is responsible for the implementation of this policy.

2. Department directors or their designees are responsible for communicating this policy to the management structure within their respective agencies and other appropriate parties.
3. Department and division directors are required to develop and implement procedures to ensure that:
 - a. The directives in this policy and the attached administrative procedures are followed by the employees under their supervision.
 - b. There is a process for reviewing and approving employee's use of take-home vehicles that provides for close review and monitoring of such use.
 - c. Each employee with a take-home vehicle assignment will complete a monthly trip log (Appendix C). Employees must use the trip log provided by the Fleet Services Division, unless they propose a different method of tracking their trip data that is approved in advance by the Fleet Services Division. Trip Log procedures can be found in Appendix A.
4. Fleet Services Division is responsible for reviewing, monitoring, and approving take-home vehicle authorizations. Fleet services will work with the Department of Human Resources to ensure the reporting of fringe benefits through payroll.

H. Maintenance

1. This policy will be maintained by the Fleet Services Division, or its successor agency.
2. This policy will automatically expire five (5) years after its effective date. A new, revised, or renewed policy will be initiated by the Fleet Services Division, or its successor agency prior to the expiration date.
3. Forms and Logs referenced within this policy may be periodically updated to fit the business needs of the county.

I. Consequences for Noncompliance

1. Any violation of this policy may result in the removal of take-home vehicle assignment, driving privileges, or discipline.

Appendices:

- A. Take-Home Vehicle Procedures
- B. Take-Home Vehicle Authorization Request Form
- C. Take-Home Vehicle Trip Log

FES-12-2-3: Attachment A – Take-Home Vehicle Procedures

Procedure	Frequency	Procedure Steps	Document Retention
A. Take-home vehicle assignment authorization	Ongoing, as needed	<div>1. Employee will complete the Take-Home Vehicle Authorization Request Form with the required supplemental documentation and submit it to their supervisor for consideration.</div> <div>2. Supervisor will review the request and approve or deny the request. If approved, the supervisor will send the request to the department director (or their designee) for consideration.</div> <div>3. Department director will review the request and approve or deny the request. If approved, the department director or the Vehicle Coordinator will send the request to the Fleet Services Division Director for consideration.</div> <div>4. The Fleet Services Director will review and approve or deny request. If approved, the employee is granted the take-home vehicle assignment for a period of six (6) months.</div> <div>Supplemental Documentation:</div> <div>1. Emergency Response assignments shall be supported by data demonstrating:<div>a. The actual number and nature of emergency responses in the prior year and the estimates of future emergency responses.</div><div>b. An explanation why an employee cannot use alternative forms of transportation to respond to the emergencies or pick up county owned assigned vehicles at designated parking areas.</div></div> <div>2. Economic Benefit assignments shall be supported by data demonstrating:<div>a. Documentation of the economic benefit calculation, which may include labor or time savings, reduced equipment usage, or minimizing fuel consumption.</div><div>b. An explanation why an employee cannot use alternative forms of transportation or pick up a county vehicle at a designated parking area.</div></div> <div>3. <u>Example Cost Benefit Calculation:</u><div>A) Annual Vehicle Rate (current year) / Total Meter Usage (prior year) = Cost per Mile*</div><div>B) Cost per mile x average monthly commute miles = Commute Cost</div><div>C) Cost of Business Miles (GSA per Diem) x average monthly business miles = Business Cost</div><div>D) Business Cost – Commute Cost = Economic Benefit.</div><div>*Annual Vehicle Rate and Total Meter Usage is provided by Fleet Services</div></div>	<div>Fleet Services Division will maintain a central repository of all active take-home vehicle authorizations.</div> <div>Each department will maintain copies of the active take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies.</div>
B. Trip logs	Monthly	<div>1. Each employee with a take-home vehicle assignment will complete a monthly trip log. Employees must use the trip log provided by the Fleet Services Division, unless they propose a different method of tracking their trip data that is approved in advance by the Fleet Services Division.</div> <div>2. The employee will enter their trip data each day on their log. Employees will record the total their number of trips, their daily commute mileage, their business mileage, and their total mileage. Employees will record the number and nature of emergency call outs in the columns provided, if applicable. The employee and their supervisor will sign the trip log each month to affirm its accuracy.</div> <div>3. Employees will submit their monthly trip log to their payroll administrator no later than the 5th working day after the end of each month.</div> <div>4. The payroll administrator will input and update the commute trip data in PeopleSoft for auto fringe benefit withholdings.</div> <div>5. Fleet Coordinators will send a copy of each employee’s trip log to the Fleet Services Division by the 10th of each month.</div> <div>6. Fleet Services is responsible for confirming the appropriate employee payroll deductions were made.</div>	<div>Fleet Services Division will maintain copies of the trip logs for one (1) year.</div> <div>Each department will maintain the trip logs for the employees under their supervision in accordance with records retention policies.</div>

Procedure	Frequency	Procedure Steps	Document Retention
C. Take-home vehicle assignment recertification	Semi-annually Authorization periods: <ul style="list-style-type: none"> Oct 1 - March 31 April 1 - Sept 30 	<ol style="list-style-type: none"> In the spring and fall of each year, the Fleet Services Division will prompt Fleet Coordinators and department directors to review their list of active take-home vehicle assignments to either: <ol style="list-style-type: none"> Reaffirm their employee(s) still meet the take-home vehicle criteria or applicable exemptions; or Relinquish take-home vehicle assignments from their employee(s). Procedure A must be completed again if: <ol style="list-style-type: none"> The active form on file is over a year old. The employee's residence/home address changed. The employee's work site or position title changed. The employee's assigned vehicle number changed. The employee's take-home vehicle justification changed. 	Fleet Services Division will maintain a list of active take-home vehicle assignments by department. Recertification approval documentation will be retained for six (6) years.
D. Ending or expiring take-home vehicle assignments	Ongoing, as needed	<ol style="list-style-type: none"> Fleet Coordinators will notify the Fleet Services Division immediately, in writing, when a take-home vehicle assignment has ended or, the employee is no longer employed by King County. Fleet Services Division will confirm the receipt of the change and remove the employee from the list of active take-home vehicle assignments. 	<p>Expired take-home vehicle authorization forms will be held by the Fleet Services Division for six (6) years.</p> <p>Each department will maintain copies of the expired take-home vehicle authorizations for the employees under their supervision in accordance with records retention policies.</p>
E. Occasional take-home vehicle requests	Ongoing, as needed	<ol style="list-style-type: none"> Employee will submit requests for an occasional take-home vehicle to their department director or designee in writing for pre-approval. Employee will log all occasional trips and submit their logs to their Fleet Coordinator and payroll administrator to calculate fringe benefit withholdings per IRS Publication 15-B. Fleet Coordinators will maintain a consolidated log of all occasional take-home vehicle trips for the employees in their department or division. <ol style="list-style-type: none"> If an employee's occasional take-home vehicle use exceeds twelve (12) times per quarter, and their usage is projected to continue, the employee must complete Procedure A to be considered for the assignment of take-home vehicle. 	Each department will maintain occasional use approvals and the associated logs for the employees under their supervision in accordance with records retention policies.
F. Electric vehicle charging reimbursement	Quarterly	<ol style="list-style-type: none"> The county will reimburse employees for electricity used to charge a county-issued electric vehicle (EV) at home. <ol style="list-style-type: none"> Reimbursement is based on the kWh usage captured via vehicle telematics. Reimbursement rates will be based on the employee's utility territory. For utilities with tiered pricing structure, the county will reimburse using the higher tier rate. Fleet services will review reimbursement rates monthly, and update as needed to ensure that the rates remain fair and align with the employees' utility costs. Employees will be reimbursed for electricity usage quarterly. The cost for charging at county-owned and public charging stations is paid for with Fleet Service's ChargePoint fueling cards. If participants use facilities not covered by the ChargePoint fueling card, reimbursement requests must follow currently established fuel reimbursement protocols which require a receipt detailing the charging price, quantity, date and time, and location. 	Reimbursement documentation will follow the standard retention schedule for financial documents.

Take-Home Vehicle Assignment Authorization Request

Employee name:	Position title:
Vehicle number:	Department:
Primary work site:	Division:
Estimated daily commute miles:	Section:
Estimated daily business miles:	City & County of residence:
Justification for out of county residence (if applicable):	
Start date for this request:	
<p>Pursuant to King County Code, Chapter 3.30, take-home vehicle assignments must meet at least one of the following criteria. Please select one (1) criteria and attach all required documentation as outlined in FES-12-2-3 and the administrative procedures in Attachment A. Example documentation is available upon request.</p>	
<p><input type="checkbox"/> Emergency Response: Take-home vehicles may be assigned to employees with emergency response duties if they consistently meet the criteria below and provide supporting documentation as outlined in Appendix A:</p> <ul style="list-style-type: none"> Employee has primary responsibility to respond to emergency situations that require immediate response to protect life or property. Employee responds to emergency call outs at least twelve (12) times per quarter. Employee needs specialized equipment or a specifically equipped vehicle to respond to emergencies and cannot use alternative forms of transportation to respond to emergencies. Employee cannot effectively respond to emergencies by picking up a county-owned assigned vehicle at a designated site. <p><input type="checkbox"/> Economic Benefit: Take-home vehicles may be assigned to employees whose agencies have documented an economic benefit or to the county. Employees must provide the supporting documentation listed below:</p> <ul style="list-style-type: none"> Documentation of cost savings calculation(s) gained by employee taking-home vehicle. This may include labor or time savings, reducing equipment usage, or minimizing fuel consumption; and Documentation of the economic benefit calculation, which must be provided and recalculated on at least an annual basis; and Documentation of why employee cannot use alternative forms of transportation or pick up a county vehicle at a designated parking area. 	
<p>Taking a county-owned vehicle home generates a tax liability. If your request for a take-home vehicle assignment is approved, you are required to check with your payroll administrator to determine your liability.</p>	
<p><i>I have read and understand K.C.C.3.30 and Executive Policy FES-12-2-3. I certify this request meets the requirements.</i></p>	
Requestor's signature:	Date:
Department Director or designee:	Date:
Fleet Services Division Director:	Date:

Distribution: Completed signed original to Fleet Services Division. Copies to employee, payroll administrator, and department director.

Take-Home Vehicle Trip Log

Employee Name:	Month:	Year:
Division/Department:	Vehicle Number:	
Primary Work Site:	Regular Work Hours:	

Daily Trip Mileage					Emergency Call Outs (if applicable)		
Day of Month	Commute Miles	Business Miles	Total Miles	# of trips	Call Out (Yes/No)	Time of Call Out	Nature of Emergency
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
Total							

Employee Signature

Date

Supervisor Signature

Date

- Business mileage: The mileage to conduct official county business. Business mileage does not include the commute to and from your home and your work site.
- Commute mileage: The mileage to commute to and from your home and your work site.
- Emergency Call out: A directive to report to a work site during an off-duty time or day, to respond to an emergency that requires an immediate response to protect life and/or property.
- Total mileage: The sum of your commute mileage and business mileage.

Send copy to your department's payroll office no later than 5 working days after the end of each month.

Send copy to Fleet Services Division by the 10th of each month.