HRAR 4.14 - Take Home Vehicle Policy Guidance for Rule

Updated November 2025

This Guidance supports HRAR 4.14 – Take-Home Vehicle Policy, which should be consulted for context and additional information. The exhibits referenced in the policy can be found in this document; the exhibits can also be viewed and printed individually by accessing CityFleet's Take-Home Vehicle Intranet Page. For support with this policy or process, please contact your Bureau's Fleet Coordinator or email CityFleet directly at CityFleetTHV@portlandoregon.gov.

Contents

HRAR 4.14 Exhibits

- Exhibit A: Take-Home Vehicle Policy Quick Reference Guide
- Exhibit B: Employee Attestation of Understanding and Agreement (Public Safety Response and Public Works Response Use Cases)
- Exhibit C: Employee Attestation Understanding and Agreement (Other Scenario Use Cases)
- Exhibit D: Commuting Rule Tracking Log & Instructions
- Exhibit E: Cents Per Mile Rule Tracking Log & Instructions
- Exhibit F: Fair Market Value Rule Tracking Log & Instructions
- Exhibit G: Bureau Checklist for Take-Home Vehicle Assignments

HRAR 4.14 Portal Links

- Bureau Submission Portal for Employee Attestation Forms
- Employee Submission Portal for Vehicle Use Tracking Logs (Substantiation)

Relevant City of Portland Code and Policies

- City Code 3.17.020 Bureau of Fleet and Facilities - Responsibilities
- HRAR 4.09 Use of City Resources
- HRAR 4.13 Vehicle Loss Control

Relevant IRS Regulations

- IRS Fringe Benefit Guide for Tax Exempt & Government Entities
- IRS Publication 15-B (2025), Employer's Tax Guide to Fringe Benefits
- IRS Rules on Unmarked Employer-Provided Vehicles
- IRS Rules on Working Condition Fringes

Relevant Oregon Revised Statutes

- ORS 244.040 (Prohibited Use of Official Position or Office)

EXHIBIT A: TAKE-HOME VEHICLE POLICY QUICK REFERENCE GUIDE

Does the Take-Home Vehicle Policy Apply to Me?
1. Are you being directed by your Bureau to take a City-owned vehicle home with you more than once per month? – **No:** The Take-Home Vehicle Policy does not apply to you. – **Yes:** See Box 2.
2. Are you a Police Officer, Firefighter, or Public Safety Officer, as defined by the IRS, who is always on call when you are not on your regular shift? – **No:** See Box 3. – **Yes:** Your Take-Home Vehicle assignment is most likely covered by the Public Safety use case. See Box 4.
3. Are you being assigned a Qualified Non-Personal Use Vehicle, as defined by the IRS? – **No:** See Box 5. – **Yes:** Your Take-Home Vehicle assignment is most likely covered by the Public Works use case. See Box 4.
4. Employees who qualify for the Public Safety and Public Works use cases must submit an attestation form prior to being assigned a Take-Home Vehicle. See Exhibit B. No other IRS documentation, substantiation, or reporting is required, presuming your answers to Questions #2 and/or #3 above do not change in a tax year and your use of your vehicle complies with this policy. Contact your Bureau's Fleet Coordinator to complete and submit Exhibit B.
5. Employees who do not qualify for the Public Safety or Public Works use cases may only be assigned a Take-Home Vehicle under the Other Scenario use case. The commuting portion of their Take-Home Vehicle use is a taxable fringe benefit and subject to IRS substantiation, reporting, valuation, and tax payment rules, detailed in this policy. See Box 6.
6. Are you an elected official and/or is your total City-derived direct compensation for the tax year more than $183,100 in 2025 (see here for annual updates to this amount)? – **No:** You are eligible to use the IRS Commuting Rule to value the taxable benefit of the commutes you make in your Take-Home Vehicle, but must submit an attestation form and track your number of commutes. Contact your Fleet Coordinator to complete/submit Exhibit C and verify the process/deadline for completing/submitting Exhibit D. – **Yes:** See Box 7.
7. Is the book value of the Take-Home Vehicle you are being assigned more than $61,200 in 2025 (see here for annual updates to this amount; your Fleet Coordinator can also check)? – **No:** You are eligible to use the IRS Cents Per Mile Rule to value the taxable benefit of the commutes you make in this Take-Home Vehicle, but must submit an attestation form and track your daily commuting mileage. Contact your Fleet Coordinator to complete/submit Exhibit C and verify the process and deadline for using/submitting Exhibit E. – **Yes:** See Box 8.
8. All use of your commuting use of your Take-Home Vehicle will be valued using the Fair Market Value rule, added to your W-2 wages, and subject to taxation. You must submit an attestation form to be assigned the vehicle and track all your mileage (both business and commuting). Contact your Fleet Coordinator to complete/submit Exhibit C and verify the process and deadline for using/submitting Exhibit F.

EXHIBIT B:

EMPLOYEE ATTESTATION OF UNDERSTANDING AND AGREEMENT WITH THE CITY OF PORTLAND TAKE-HOME VEHICLE POLICY
"PUBLIC SAFETY RESPONSE" AND "PUBLIC WORKS RESPONSE" USE CASES

I, _____ (print name), agree that I am being assigned a Take-Home Vehicle because such an assignment has been determined to serve the City's best interests. I have read, understood, and agree to abide by all terms and requirements described in the City's Take-Home Vehicle Policy.

Specifically, I affirm:

General Rules

- I will comply with all federal, state, and City laws, policies, and guidance related to my use of a Take-Home Vehicle, including but not limited to IRS rules, ORS 244.040, HRAR 4.09, HRAR 4.13, this policy, and any relevant, additional Bureau-specific policies.

- Assignment of a Take-Home Vehicle is not an entitlement or a right of my employment with the City, nor of my position. My eligibility for Take-Home Vehicle assignment can be cancelled if the City determines that it is no longer warranted, or if I fail to continue to qualify for such assignments due to non-compliance with the policy, or non-compliance with other laws, policies, guidance, or procedures that would obviate my ability to drive a City vehicle. The personnel implications of my inability to be assigned a Take-Home Vehicle will be decided by my Bureau and the Bureau of Human Resources, not the Bureau of Fleet and Facilities.

- Any personal use of a Take-Home Vehicle, beyond commuting to and from work, is explicitly prohibited by both this policy and IRS rules and may result in a City disciplinary investigation and a City referral to the Oregon Government Ethics Commission to investigate potential ORS 244.040 violations. Personal use of a Take-Home Vehicle, along with any other use outside of the bounds of the *Public Safety Response* or *Public Works Response* use cases as defined in this policy, will incur a personal income tax obligation for me, as such use is considered a taxable fringe benefit by the IRS. All financial, legal, and ethical liability for any intentional or unintentional violation of IRS rules and ORS 244.040 is mine alone.

- Should my functional role or the type of vehicle I use change, my use of a Take-Home Vehicle may no longer qualify under the *Public Safety Response* or *Public Works Response* use cases. I agree that it is my responsibility alone to ensure my use of a Take-Home Vehicle remains within the bounds of these use cases, and to notify CityFleet in writing, via email, if I know or suspect they no longer apply. I agree to review this policy again, and to sign an *Other Scenario* attestation form that commits me to one of the Employee-paid tax methods, if I no longer qualify for a *Public Safety Response* or *Public Works Response* use case but still require a Take-Home Vehicle to perform my job.

- If I am on leave or off-duty for longer than one pay period (or less, if specified by my Bureau), I will turn in my Take-Home Vehicle to my Bureau.

- My home is within a thirty-five (35) mile radius of my regular place of work (or, for field-based employees, the City limits). *Exceptions to this rule require City Administrator (or delegee) approval; see the last page of this form.*

- My Take-Home Vehicle shall be tracked using a City telematics device that cannot be disabled, and I have no expectation of privacy in the use of my Take-Home Vehicle, the City's examination of my Take-Home Vehicle usage data, or the use of that data in any IRS, ORS, or HRAR investigatory proceeding. *Exceptions to telematics tracking require City Administrator (or delegee) approval in writing; see the last page of this form.*

- My Take-Home Vehicle must have appropriate markings, as per this policy. *Exceptions to this rule are limited by the IRS and require both City Administrator (or delegee) approval and approval of the Chief of Police or Fire Chief in writing; see the last page of this form.*

Operating Rules

- I will park my Take-Home Vehicle in a secure location while I am outside of the course and scope of my employment, immediately notify CityFleet of any vandalism that occurs to my Take-Home Vehicle, and take steps via CityFleet to repair the vehicle with haste. If a Take-Home Vehicle assigned to me suffers from repeated acts of vandalism outside of the course and scope of my employment, I will work with my manager and CityFleet to discuss the measures I am taking to ensure the safety of these vehicles and address gaps. Repeated vandalism of Take-Home Vehicles that are not or cannot be appropriately secured by me may result in the loss of my Take-Home Vehicle privileges.

- I will park my Take-Home Vehicle in a secure location while I am outside of the course and scope of my employment and will immediately notify CityFleet of the theft of my Take-Home Vehicle should this occur. The incident will be investigated as a theft of City property and my role and activities in appropriately securing the vehicle against theft will be investigated, with potential disciplinary consequences if I did not take sufficient measures to secure the vehicle against theft. Theft of a Take-Home Vehicle that was not appropriately secured will result in the loss of my Take-Home Vehicle privileges.

- I will drive my Take-Home Vehicle in compliance with all federal, state, and local motor vehicle operation laws and rules. Any accident that occurs in my assigned Take-Home Vehicle outside of the course and scope of my employment will be investigated and my role in appropriately preventing the accident will be investigated, with potential disciplinary consequences if I did not take sufficient measures to prevent the accident. More than one accident in a Take-Home Vehicle outside of the course and scope of my employment in a five-year span will result in a suspension of my Take-Home Vehicle privileges for a period of one year. More than two accidents in a Take-Home Vehicle outside of the course and scope of my employment in a five-year span will result in an automatic and permanent loss of my Take-Home Vehicle privileges.

- Any property damage or personal injuries incurred outside of the course and scope of my employment but related to my use of a Take-Home Vehicle may not be covered by the City's insurance, including but not limited to the City's property, liability, and Workers' Compensation insurance. Determinations regarding coverage and liability are made by the City's Risk Management Division.

- I will pay all tickets, fines, and other parking enforcement and/or moving violation fees or penalties that I incur or accrue while using a Take-Home Vehicle.

- I will operate, maintain, and fuel my Take-Home Vehicle as I would any other City vehicle, including bringing a Take-Home Vehicle into CityFleet for preventative maintenance on the vehicle's defined schedule, and for repairs if/as needed.

- I will receive no reimbursement from the City for electric vehicle charging performed at my residence or at any non-City worksite or City-approved retail charging location.

- If I charge a Take-Home Vehicle at any location not supported by CityFleet, including my residence, I agree to bear full and sole responsibility for ensuring the power supply and/or charging station has the appropriate capacity and quality to safely and reliably charge the Take-Home Vehicle, and will take great caution in managing charging-related activities. I also agree that the City accepts no liability for any personal or property damage resulting from my use of a power supply or charging station that was not supported by the City, and any charging practices that were inappropriate or negligent on my behalf. The limitations of the City's liabilities as articulated herein extend to all occupants and visitors to my residence, and to any domicile that I or my co-habitants are temporarily or permanently occupying—whether owned, leased, rented, or visited.

- I understand HRAR 4.13 limits the passengers that may ride in City vehicles to Employees, those engaged in legitimate City business, and those with prior Bureau Authorization. I agree that this policy further prohibits me from allowing friends and family to drive, use, or ride in any Take-Home Vehicle I am assigned, which includes use of my Take-Home Vehicle for childcare and school drop off and pickup, even if done while commuting.

My signature below affirms my agreement to the conditions above for the duration of my assignment of a City of Portland Take-Home Vehicle. A new attestation may be required if/when circumstances warrant, as determined by CityFleet, my Bureau, or the City Administrator.

Public Safety and Public Works Use Cases: Employee Attestation

Employee Signature	Date
Employee's Bureau Director Signature	Date

Public Safety and Public Works Use Cases: Exception Approvals

Public Safety or Public Works: I approve assignment of a Take-Home Vehicle to this Employee although their home is more than 35 miles from their regular place of work or, for field-based employees, the City limits (measured radially).

City Administrator (or delegee) Signature Date

Public Safety or Public Works: I approve assignment of a Take-Home Vehicle to this Employee without CityFleet's standard telematics devices installed and/or activated for unusual but bona fide work-related reasons.

City Administrator (or delegee) Signature Date

Law Enforcement Officers, Firefighters, Rescue Squads, and Ambulance Crews Only: I approve assignment of a Take-Home Vehicle to this Employee without the vehicle markings typically required by the IRS for unusual but bona fide, work-related reasons.

Chief of Police (or delegee) Signature Date

City Administrator (or delegee) Signature Date

CC: Bureau's Employee Personnel File
CityFleet Take-Home Vehicle Employee Records

EXHIBIT C:

EMPLOYEE ATTESTATION OF UNDERSTANDING AND AGREEMENT WITH THE CITY OF PORTLAND TAKE-HOME VEHICLE POLICY
"OTHER SCENARIO" USE CASES

I, _____ (print name), agree that I am being assigned a Take-Home Vehicle because such an assignment has been determined to serve the City's best interests. I have read, understood, and agree to abide by all terms and requirements described in the City's Take-Home Vehicle Policy.

Specifically, I affirm:

General Rules

- I will comply with all federal, state, and City laws, policies, and guidance related to my use of a Take-Home Vehicle, including but not limited to IRS rules, ORS 244.040, HRAR 4.09, HRAR 4.13, this policy, and any relevant, additional Bureau-specific policies.

- Assignment of a Take-Home Vehicle is not an entitlement or a right of my employment with the City, nor of my position. My eligibility for a Take-Home Vehicle assignment can be cancelled if the City determines that it is no longer warranted, or if I fail to continue to qualify for such assignments due to non-compliance with the policy, or non-compliance with other laws, policies, guidance, or procedures that would obviate my ability to drive a City vehicle. The personnel implications of my inability to be assigned a Take-Home Vehicle will be decided by my Bureau and the Bureau of Human Resources, not the Bureau of Fleet and Facilities.

- Any personal use of a Take-Home Vehicle, beyond commuting to and from work, is explicitly prohibited by both this policy and IRS rules and may result in a City disciplinary investigation and a City referral to the Oregon Government Ethics Commission to investigate potential ORS 244.040 violations. Personal use of a Take-Home Vehicle, beyond commuting, will incur a personal income tax obligation for me, as such use is considered a taxable fringe benefit by the IRS. All financial, legal, and ethical liability for any intentional or unintentional violation of IRS rules and ORS 244.040 is mine alone.

- Although my Bureau has required me to be assigned a Take-Home Vehicle, my commuting use of a Take-Home Vehicle will incur a personal income tax obligation for me, as such use is considered a taxable fringe benefit by the IRS.

- I understand that IRS rules determine what taxable fringe benefit valuation method must be used to value my commutes in a Take-Home Vehicle, with the method based on my City role, total direct compensation in a tax year, and the value of the Take-Home Vehicle I am assigned. I agree that it is my responsibility correctly identify on this attestation form which valuation method applies to me based on my role and compensation. The City is not liable if it incorrectly calculates my taxable wages for my W-2 due to a misunderstanding

or misinformation on my part. Should I have a change in my role or compensation that affects the valuation method that applies to me, I am responsible for immediately notifying CityFleet via email; ensuring I have written confirmation that these changes have been assessed in relation to Take-Home Vehicle assignments; and ensuring I have written direction from CityFleet about what new valuation method applies to me, along with any new documentation, substantiation, reporting, and tax payment requirements.

- My role and compensation qualify me to have my taxable commuting benefits valued using the Commuting Rule. I agree to use CityFleet's tracking log, provided in Exhibit D and on CityFleet's intranet page, to record the date of each commute I make in a Take-Home Vehicle for the entirety of the *December 1 to November 30* reporting period. I agree to submit this documentation via CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year so the data can be processed, sent to Payroll, and included as taxable wages on my W-2. Should I fail to completely, legibly, or accurately record my data, and/or not submit my data to CityFleet as specified in Exhibit D, I agree that all my use of a Take-Home Vehicle will be taxable, quantified in the best way possible, valued using the most appropriate IRS method, and included as taxable wages on my W-2.

  I attest that I qualify for use of the IRS Commuting Rule: _____ (initial here)

- My role and/or compensation require me to have my taxable commuting benefits valued using the Cents Per Mile Rule, and I know that to maintain this qualification, I may not use a vehicle that is above the IRS' threshold for vehicle value. I also know that my Bureau's Fleet Coordinator can help me verify that I am in compliance with the vehicle value rule. I agree to use CityFleet's tracking log, provided in Exhibit E and on CityFleet's intranet page, to record the date, destination, odometer start/stop readings, and miles traveled each time I commute in an appropriate Take-Home Vehicle for the entirety of the *December 1 to November 30* reporting period. I agree to submit this documentation via CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year so the data can be processed, sent to Payroll, and included as taxable wages on my W-2. Should I fail to completely, legibly, or accurately record my data, and/or not submit my data to CityFleet as specified in Exhibit E, I agree that all my use of a Take-Home Vehicle will be taxable, quantified in the best way possible, valued using the most appropriate IRS method, and included as taxable wages on my W-2.

  I attest that I qualify for use of the IRS Cents Per Mile Rule: _____ (initial here)

- I do not qualify for either the Commuting or Cents Per Mile rule for valuation of my taxable commuting benefits due to my role and/or compensation and due to the value of the Take-Home Vehicle I have been assigned. Therefore, my commuting use must be valued using the Fair Market Value method. I agree to use CityFleet's tracking log, provided in Exhibit F and on CityFleet's intranet page, to record the date, destination, odometer start/stop readings, and miles traveled for business *and* commuting purposes in my Take-Home Vehicle for the entirety of the *December 1 to November 30* reporting period. I agree to submit this documentation via CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year so the data can be processed, sent to Payroll, and included as taxable wages on my W-2. Should I fail to completely, legibly, or accurately record my data, and/or not submit my data to CityFleet as specified in Exhibit F, I agree that the full

Fair Market Value of my Take-Home Vehicle assignment will be reflected on my W-2 and taxable, with no reduction for work-related use. *Assignments that require use of this rule require approval of the City Administrator in writing; see the last page of this form.*

I attest that the IRS Fair Market Value rule applies to me: _____ (initial here)

- I understand that for any circumstance in which the Commuting or Cents Per Mile rules do not clearly apply to my use of a Take-Home Vehicle, my use will be valued using the most appropriate IRS method (most likely Fair Market Value) with the taxable benefit reported as wages on my W-2 for the year in which the benefit accrued.

- If I am on leave or off-duty for longer than one pay period (or less, if specified by my Bureau), I will turn in my Take-Home Vehicle to my Bureau.

- My home is within a thirty-five (35) mile radius of my regular place of work (or, for field-based employees, the City limits). *Exceptions to this rule require City Administrator (or delegee) approval; see the last page of this form.*

- My Take-Home Vehicle shall be tracked using a City telematics device that cannot be disabled, and I have no expectation of privacy in the use of my Take-Home Vehicle, the City's examination of my Take-Home Vehicle usage data, or the use of that data in any IRS, ORS, or HRAR investigatory proceeding. *Exceptions to telematics tracking require City Administrator (or delegee) approval in writing; see the last page of this form.*

- My Take-Home Vehicle must have appropriate markings, as per this policy. Because I am not a law enforcement officer, firefighter, member of a rescue squad, or part of an ambulance crew, there is no exception to this requirement available to me.

Operating Rules

- I will park my Take-Home Vehicle in a secure location while I am outside of the course and scope of my employment, immediately notify CityFleet of any vandalism that occurs to my Take-Home Vehicle, and take steps via CityFleet to repair the vehicle with haste. If a Take-Home Vehicle assigned to me suffers from repeated acts of vandalism outside of the course and scope of my employment, I will work with my manager and CityFleet to discuss the measures I am taking to ensure the safety of these vehicles and address gaps. Repeated vandalism of Take-Home Vehicles that are not or cannot be appropriately secured by me may result in the loss of my Take-Home Vehicle privileges.

- I will park my Take-Home Vehicle in a secure location while I am outside of the course and scope of my employment and will immediately notify CityFleet of the theft of my Take-Home Vehicle should this occur. The incident will be investigated as a theft of City property and my role and activities in appropriately securing the vehicle against theft will be investigated, with potential disciplinary consequences if I did not take sufficient measures to secure the vehicle against theft. Theft of a Take-Home Vehicle that was not appropriately secured will result in the loss of my Take-Home Vehicle privileges.

- I will drive my Take-Home Vehicle in compliance with all federal, state, and local motor vehicle operation laws and rules. Any accident that occurs in my assigned Take-Home Vehicle outside of the course and scope of my employment will be investigated and my role in appropriately preventing the accident will be investigated, with potential disciplinary consequences if I did not take sufficient measures to prevent the accident. More than one accident in a Take-Home Vehicle outside of the course and scope of my employment in a five-year span will result in a suspension of my Take-Home Vehicle privileges for a period of one year. More than two accidents in a Take-Home Vehicle outside of the course and scope of my employment in a five-year span will result in an automatic and permanent loss of my Take-Home Vehicle privileges.

- Any property damage or personal injuries incurred outside of the course and scope of my employment but related to my use of a Take-Home Vehicle may not be covered by the City's insurance, including but not limited to the City's property, liability, and Workers' Compensation insurance. Determinations regarding coverage and liability are made by the City's Risk Management Division.

- I will pay all tickets, fines, and other parking enforcement and/or moving violation fees or penalties that I incur or accrue while using a Take-Home Vehicle.

- I will operate, maintain, and fuel my Take-Home Vehicle as I would any other City vehicle, including bringing my Take-Home Vehicle into CityFleet for preventative maintenance on the vehicle's defined schedule, and for repairs if/as needed.

- I will receive no reimbursement from the City for electric vehicle charging performed at my residence or at any non-City worksite or City-approved retail charging location.

- If I charge a Take-Home Vehicle at any location not supported by CityFleet, including my residence, I agree to bear full and sole responsibility for ensuring the power supply and/or charging station has the appropriate capacity and quality to safely and reliably charge the Take-Home Vehicle, and will take great caution in managing charging-related activities. I also agree that the City accepts no liability for any personal or property damage resulting from my use of a power supply or charging station that was not supported by the City, and any charging practices that were inappropriate or negligent on my behalf. The limitations of the City's liabilities as articulated herein extend to all occupants and visitors to my residence, and to any domicile that I or my co-habitants are temporarily or permanently occupying—whether owned, leased, rented, or visited.

- I understand HRAR 4.13 limits the passengers that may ride in City vehicles to Employees, those engaged in legitimate City business, and those with prior Bureau Authorization. I agree that this policy further prohibits me from allowing friends and family to drive, use, or ride in any Take-Home Vehicle I am assigned, which includes use of my Take-Home Vehicle for childcare and school drop off and pickup, even if done while commuting.

My signature below affirms my agreement to the conditions above for the duration of my assignment of a City of Portland Take-Home Vehicle. A new attestation may be required if/when circumstances warrant, as determined by CityFleet, my Bureau, or the City Administrator.

Other Scenario Use Case: Employee Attestation

Employee Signature	Date
Employee's Bureau Director Signature	Date
City Administrator (or delegee) Signature	Date

Other Scenario Use Case: Exception Approvals

I approve assignment of a Take-Home Vehicle to this Employee although their home is more than 35 miles from their regular place of work or, for field-based employees, the City limits (measured radially).

City Administrator (or delegee) Signature	Date

I approve assignment of a Take-Home Vehicle to this Employee without CityFleet's standard telematics devices installed and/or activated for unusual but bona fide work-related reasons.

City Administrator (or delegee) Signature	Date

Fair Market Value Only: I approve assignment of a Take-Home Vehicle to this Employee and agree that the Employee's taxable benefit will be valued using the IRS Fair Market Value Rule.

City Administrator (or delegee) Signature	Date

CC: Bureau's Employee Personnel File
CityFleet Take-Home Vehicle Employee Records

EXHIBIT D: COMMUTING RULE TRACKING LOG AND INSTRUCTIONS

Under the City of Portland's Take-Home Vehicle Policy, Employees who have an *Other Scenario* use case and who qualify for the Commuting Rule must track their commutes using the attached log. If needed, additional copies of the log can be found on CityFleet's Take-Home Vehicle Policy intranet page.

Employees who fail to record complete, legible, accurate information, and/or who fail to submit their substantiation documentation (the logs) to CityFleet as per the instructions below will have their Take-Home Vehicle use derived in whatever means possible given the data available, valued using the most appropriate IRS approach, and added to the Employee's W-2 as taxable wages. Depending on the circumstances, such valuations can be expensive for Employees, as they must assume an Employee's Take-Home Vehicle use was for personal reasons absent appropriate documentation to the contrary.

Instructions

- Data must be kept for every commute made for the entirety of the reporting period, which for the Commuting Rule runs December 1 of the prior year to November 30 of the tax year.
- Data entered into the log must be complete, legible, and accurate.
- All logs must be put into chronological order, scanned, and submitted by the Employee as **one consolidated PDF** to CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year to allow time for W-2 payroll processing. More frequent submittal of PDFs is not allowed as CityFleet and Payroll only process this data once per year; the only exception is when an Employee's employment with the City ends, in which case the PDF should be submitted on the Employee's last day.
- PDF files should use the following naming convention:

  Format: CR-Year-Personnelnumber-Lastname-Firstname

  Example: CR-2025-012345-Doe-Jane

- When submitting the PDF, the Employee must indicate in the portal their **total number of commutes for the December 1 – November 30 reporting period.**

Exhibit D: Commute Tracking Log for City of Portland Take-Home Vehicle Policy - Commuting Rule			
Employee Name:		Personnel #:	Tax Year:
Start Date of This Log:			
Commute Date	**Destination (Home or Work)**	**Commute Date**	**Destination (Home or Work)**
Total Number of Individual Commutes Recorded on This Log:			

EXHIBIT E: CENTS PER MILE RULE TRACKING LOG AND INSTRUCTIONS

Under the City of Portland's Take-Home Vehicle Policy, Employees who have an *Other Scenario* use case and who qualify for the Cents Per Mile Rule must track their commutes using the attached log. If needed, additional copies of the log can be found on CityFleet's Take-Home Vehicle Policy intranet page.

Employees who fail to record complete, legible, accurate information, and/or who fail to submit their substantiation documentation (the logs) to CityFleet as per the instructions below will have their Take-Home Vehicle use derived in whatever means possible given the data available, valued using the most appropriate IRS approach, and added to the Employee's W-2 as taxable wages. Depending on the circumstances, such valuations can be expensive for Employees, as they must assume an Employee's Take-Home Vehicle use was for personal reasons absent appropriate documentation to the contrary.

Instructions

- Data must be kept for every commute made for the entirety of the reporting period, which for the Cents Per Mile Rule runs December 1 of the prior year to November 30 of the tax year.
- Data entered into the log must be complete, legible, and accurate.
- All logs must be put into chronological order, scanned, and submitted by the Employee as **one consolidated PDF** to CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year to allow time for W-2 payroll processing. More frequent submittal of PDFs is not allowed as CityFleet and Payroll only process this data once per year; the only exception is when an Employee's employment with the City ends, in which case the PDF should be submitted on the Employee's last day.
- PDF files should use the following naming convention:

  Format: CPM-Year-Personnelnumber-Lastname-Firstname

  Example: CPM-2025-012345-Doe-Jane

- When submitting the PDF, the Employee must indicate in the portal their **total commuting mileage for the December 1 – November 30 reporting period.**

Exhibit E: Commute Tracking Log for City of Portland Take-Home Vehicle Policy - Cents Per Mile Rule				
Employee Name:		Personnel #:		Tax Year:
Start Date of This Log:				
Commute Date	**Destination**	**Odometer Start Mileage**	**Odometer End Mileage**	**Total Commuting Miles**
	Total Commuting Miles Recorded on This Log:			

EXHIBIT F: FAIR MARKET VALUE RULE TRACKING LOG AND INSTRUCTIONS

Under the City of Portland's Take-Home Vehicle Policy, Employees who have an *Other Scenario* use case who must use the Fair Market Value Rule are required to track all of their vehicle use, including City business *and* commuting, using the attached log. If needed, additional copies of the log can be found on CityFleet's Take-Home Vehicle Policy intranet page.

Employees who fail to record complete, legible, accurate information, and/or who fail to submit their substantiation documentation (the logs) to CityFleet as per the instructions below will have the full Fair Market Value of their Take-Home Vehicle assignment reflected on their W-2 as taxable wages, with no reduction for work-related use. This valuation can be expensive for Employees, as it must assume an Employee used their Take-Home Vehicle for personal reasons absent appropriate documentation to the contrary.

Instructions

- Data must be kept for every trip traveled for the entirety of the reporting period, which for the Fair Market Value Rule runs December 1 of the prior year to November 30 of the tax year, whether the trip was for business-related reasons or for commuting.
- Data entered into the log must be complete, legible, and accurate.
- All logs must be put into chronological order, scanned, and submitted by the Employee as **one consolidated PDF** to CityFleet's Employee Submission Portal between December 1 and December 5 of the tax year to allow time for W-2 payroll processing. More frequent submittal of PDFs is not allowed as CityFleet and Payroll only process this data once per year; the only exception is when an Employee's employment with the City ends, in which case the PDF should be submitted on the Employee's last day.
- PDF files should use the following naming convention:

  Format: FMV-Year-Personnelnumber-Lastname-Firstname

  Example: FMV-2025-012345-Doe-Jane

- When submitting the PDF, the Employee must indicate in the portal their **total business and total commuting mileage for the December 1 – November 30 reporting period.**
- The policy outlines the factors CityFleet uses to conduct a comparator analysis for an FMV Take-Home Vehicle. Once a comparator's value is known, CityFleet will reduce that value by the percentage of an Employee's use for work-related reasons based on mileage documented in Exhibit F. The resulting amount – reflecting the value of vehicle's commuting miles for the Employee – is what will be reflected on the Employee's W-2 as taxable wages. An example is shown below for a vehicle with a 35 mile commute each way, commuted in 5 days a week, for 52 weeks, with a total work and commuting mileage of 40,000 miles, for which the comparator is a $1350/month vehicle leased for 12 months.

Formula:	(Total Miles Driven – Work Miles Driven) / Total Miles Driven	x	CityFleet's Market Valuation	=	Taxable Wages
Example:	(40,000 miles – 21,800 miles) / 40,000 Miles	x	$16,200	=	$7,371

Exhibit F: Vehicle Use Tracking Log for City of Portland Take-Home Vehicle Policy – Fair Market Value Rule				
Employee Name:		Personnel #:		Tax Year:
CityFleet Vehicle ID #:		Start Date of Vehicle Assignment:		Start Date of this Log:
Trip Date	**Trip Reason (Work or Commute)**	**Odometer Start Mileage**	**Odometer End Mileage**	**Total Trip Miles**
Total Work Trip Miles Recorded on This Log:		**Total Commuting Miles Recorded on this Log:**		

EXHIBIT G:
BUREAU CHECKLIST FOR TAKE-HOME VEHICLE ASSIGNMENTS

For assistance or questions, please email CityFleet: CityFleetTHV@portlandoregon.gov

General Information

Bureau Name: _____

Bureau Fleet Coordinator Name: _____

Employee Information

Name of Employee Receiving Take-Home Vehicle: _____

Personnel Number of Employee Receiving Take-Home Vehicle: _____

Use Case Justifying Assignment (Circle One):

Public Safety Public Works Other Scenario (See Next)

If "Other Scenario," Probable Valuation Method (Circle One):

Commuting Rule Cents Per Mile Fair Market Value

Vehicle Information (to be used if an Employee is assigned one specific vehicle for use)

CityFleet Equipment ID Number: _____

Vehicle Make/Model/Year: _____

For Cents Per Mile Assignments, Vehicle's Original Value: _____
(Vehicle values can be found in Fleet Anywhere, or email CityFleet)

For Fair Market Value Assignments, Vehicle Assignment Start Date: _____

Assignment Checklist

- ☐ Have you confirmed the Employee is eligible for a Take-Home Vehicle assignment?
- ☐ Have you reviewed the Take Home Vehicle Policy with the Employee?
- ☐ Have you obtained a signed attestation form from the Employee? (Ensure you are using the correct form based on the Employee's use case – either Exhibit B or C.)

☐ For Other Scenario Use Cases:

- As per IRS rules, is the assignment of the Take-Home Vehicle to the Employee required for bona fide, noncompensatory business reasons?
- Has the Employee indicated what valuation method applies to them on their attestation form, and been told how to use and submit the respective Exhibit below?
  - *Commuting Rule:* Exhibit D
  - *Cents Per Mile Rule:* Exhibit E
  - *Fair Market Value Rule:* Exhibit F

☐ Has the attestation form been signed by all required parties, including the City Administrator (or delegee) if relevant (only required in select circumstances)?

Bureau Attestation

I attest I have completed all the steps above, which are required to assign a Take-Home Vehicle to an Employee, and the Employee is ready to receive a Take-Home Vehicle assignment. After signing this form, I will upload the Employee's completed attestation form and this form as one document to CityFleet's Bureau THVP Submission Portal.

Bureau Fleet Coordinator (or Equivalent) Date

Checklist to End a Take-Home Vehicle Assignment:

☐ Confirm termination of the assignment with the Employee in writing.

☐ Email the termination confirmation to CityFleet. To complete the termination, CityFleet must know the Employee's name, personnel number, vehicle information if relevant, and termination date.

DO NOT DELETE THE ASSIGNMENT FROM CITYFLEET'S INVENTORY FORM. CityFleet must retain the data to support year-end processing requirements.

Employees whose change in circumstances necessitate movement from one use case to another have unique IRS requirements. In such instances, please advise the Employee to email CityFleet immediately to request support.