City of Portland Core Values:
Anti-racism | Equity | Transparency | Communication | Collaboration | Fiscal Responsibility

HRAR 4.14 – Take-Home Vehicle Policy

Purpose

Portland City Code authorizes the City Administrator to direct and control management of the City's fleet. In alignment with that authorization, it is the policy of the City to comply with federal and state law on the management and use of employer-provided vehicles (Take-Home Vehicles). Compliance allows:

- The City to minimize its legal and general liability risks, and the potential for waste and abuse of City resources;
- City Employees to minimize their personal risks and costs related to the taxation of fringe benefits by the IRS, and prohibitions in Oregon state law on the use of one's official position or office for personal gain or benefit, if/when assigned a Take-Home Vehicle.

This policy interprets and applies federal and state law to City activities. In brief, it allows City Bureaus, Offices, and Programs (Bureaus) to optimize their use of City vehicles and staff time to meet designated City needs via the assignment of Take-Home Vehicles, but mandates that Bureaus assign, manage, and report on these assets according to defined rules and procedures. For Employees assigned a Take-Home Vehicle, this policy dictates their responsibility to attest to their understanding of the laws and rules that pertain to their use of a Take-Home Vehicle, including this policy; to use Take-Home Vehicles in a manner that comports with this policy; and to personally pay any costs associated with their use of a Take-Home Vehicle as required by law and this policy, including any applicable taxes. **Guidance for this Rule has a quick reference guide to help Employees ascertain if and how this policy applies to them (Guidance – Exhibit A).**

To help Employees comply with IRS rules, this policy restricts the assignment of Take-Home Vehicles to certain use cases. However, the *assignment* of a Take-Home Vehicle in alignment with this policy does not guarantee an Employee's *use* of a Take-Home Vehicle is exempt from taxation. It is the personal responsibility of an Employee to whom a Take-Home Vehicle is assigned to understand IRS rules on the taxation of fringe benefits; to use a Take-Home Vehicle in a manner compliant with IRS rules; to ensure correct reporting on the use of a Take-Home Vehicle to the City and the IRS, if relevant; and to personally pay taxes on any uses not approved by the IRS as required by law and as directed by this policy. **Employees seeking formal tax guidance on IRS rules on employer-provided vehicles should consult with a tax adviser.**

Scope

This policy applies to all City Employees, including elected officials, and replaces all existing City and Bureau-specific policies pertaining to Take-Home Vehicles. Bureaus are allowed to set stricter standards for Take-Home Vehicles than those articulated within this Rule.

This policy builds on existing fleet-related Human Resources Administrative Rules referred to in the Guidance for this Rule, which establish the basic qualifications for and rules of City vehicle use for all Employees. This policy does not apply to Employee use of motor pool vehicles, which can be reserved for ad hoc work-related use but are not assigned to specific Employees. This policy also does not apply to circumstances in which an Employee takes a City vehicle home for mandatory, work-related reasons one day or less per month, as the IRS does not consider such occurrences frequent enough for an Employee to have incurred a taxable fringe benefit.

Some elements of this policy may conflict with provisions regarding Take-Home Vehicle assignments to which the City has agreed in its Collective Bargaining Agreements (CBAs). When in conflict, an Employee's CBA will prevail. However, no CBA can negate an Employee's IRS-mandated personal income tax obligations related to their use of a Take-Home Vehicle should the Employee's use of that vehicle be taxable; similarly, the

Employee's obligation to comply with prohibitions in Oregon state law regarding the use of one's authority as a public official to achieve personal gain or benefit. In sum, this policy applies to all Employees, irrespective of their represented or non-represented status, or the provisions of any CBA.

This policy does not supersede any City policy or rule governing Employee behavior or the use of City resources more generally.

Definitions

Commuting is the act of travelling between an Employee's assigned City work location and that Employee's residence, including infrequent and de minimis personal errands carried out between work and home.

Employee means a City Employee as defined by the City's Human Resources Administrative Rules (HRARs). "Employee" includes all elected officials and their respective staff.

Take-Home Vehicle means a City-owned, leased, or rented vehicle that is assigned to an Employee for the explicit purpose of conducting City business, and for which there is a clear benefit to the City to have the Employee take home.

Qualified Non-Personal Use Vehicle means a vehicle that is exempt from taxation when used by an Employee for commuting; a detailed list is provided in IRS Publication 15-B.

Use Case means the fundamental purpose for which the assignment of a Take-Home Vehicle to an Employee is granted.

Valuation means the method by which the financial value of a taxable fringe benefit is calculated and included as wages for taxation purposes on an Employee's W-2 form.

Use Cases

A Take-Home Vehicle is neither a privilege nor a right of any Employee, and Bureaus should not assign Take-Home Vehicles based on an Employee's title, tenure, status, merit, desire for a Take-Home Vehicle, or other non-work-related factors.

Rather, Take-Home Vehicle assignments should be granted because the assignment of a Take-Home Vehicle is the most effective and efficient way for a Bureau to provide public safety

services (Public Safety Response) or public works services (Public Works Response). These use cases are described below.

- **Public Safety Response:** Clearly marked Take-Home Vehicles may be assigned to Police Officers, Firefighters, and Public Safety Officers who, when they are not on their regular shift, are always on call. These roles are defined in IRS regulations and Take-Home Vehicles assigned to Employees who do not meet IRS definitions are not in alignment with this use case (see "Other Scenarios," below). Except for commuting, Take-Home Vehicles assigned to Employees who meet these definitions cannot be used for any activity outside of the Employee's authorization under State law to make arrests, exercise a law enforcement function, or fulfill their City-directed obligation to respond to an emergency. As per IRS rules, unmarked Take-Home Vehicles can only be assigned to law enforcement officers, firefighters, members of rescue squads, and ambulance crews that require a specialized vehicle to respond while on-call; reasonable, incidental, personal use of the vehicle while on-call is allowed for these assignments. To align with IRS rules, unmarked Take-Home Vehicle assignments must be authorized in writing by both the City Administrator (or delegee) and the Chief of Police or the Fire Chief.

- **Public Works Response:** Some vehicles qualify for tax-free Take-Home assignment under IRS rules due to their specialized nature. Qualifying Non-Personal Use Vehicles include any vehicle designed to carry cargo with a loaded gross vehicle weight of over 14,000 pounds; bucket trucks, cement mixers, dump trucks, flatbed trucks, and specialized utility repair trucks; and pickup trucks and vans with a loaded gross vehicle weight of 14,000 pounds or less if these vehicles have been permanently modified in a manner described in IRS rules (see Guidance for a link). CityFleet can also support Bureaus in assessing if a vehicle meets IRS criteria. Although the vehicles listed above automatically qualify for Take-Home assignment

under IRS rules, it is up to a Bureau to decide if sufficient operational need exists to assign a qualifying vehicle to an Employee in a Take-Home capacity. Should such an assignment be made, Employees are prohibited from using the Take-Home Vehicle for any personal reason or activity beyond commuting.

- *Other Scenarios:* Some Bureaus wish to assign Take-Home Vehicles to Employees for bona fide, noncompensatory business reasons, such as achieving operational efficiency. **However, the IRS considers any personal use of an employer-provided vehicle in this type of use case—*including an Employee's commute*—to be a taxable fringe benefit.** Moreover, proving the public value of these assignments – particularly fiscal value – can be difficult. For example, a purely fiscal justification of a Take-Home Vehicle assignment requires an assessment of an Employee's labor costs; the Employee's home and City reporting location; the Bureau's work assignment and dispatching practices; IRS mileage reimbursement rates; public and alternative transportation costs; and the Take-Home Vehicle's forecasted maintenance, repair, and fueling costs.

  Given the complexity of the IRS's taxable fringe benefit valuation rules and the complexity of proving the public value of these use cases, the City does not consider Other Scenario Take-Home Vehicle assignments "automatically approved." Rather, such assignments must be authorized in writing by the City Administrator (or delegee) after certain conditions are met. First, the assigning Bureau must validate and attest that the Take-Home Vehicle assignment is for a bona fide, noncompensatory business reason, e.g., operationally required and/or fiscally advisable. Second, the Employee must agree to meet all applicable IRS documentation, substantiation, reporting, and tax payment requirements. Third, the Employee must agree to assume personal financial, legal, and

ethical liability for any intentional or unintentional violation of IRS rules and Oregon state law.

- Regardless of the use case, Employees must attest they understand and will abide by this policy, attest they qualify for a Take-Home Vehicle assignment, and agree to other general conditions prior to being assigned a Take-Home Vehicle; refusal to attest will preclude assignment of a vehicle. The Public Safety and Public Works attestation form can be found in Guidance - Exhibit B. The Other Scenario attestation form is in Guidance - Exhibit C.

General Prohibitions

The following general prohibitions apply in the assignment of Take-Home Vehicles, irrespective of the use case.

The City prohibits Bureau assignment of a Take-Home Vehicle for the sole purpose of enabling an Employee to meet or maintain minimum position qualifications, meet workplace attendance requirements, or fulfill any requirement of City employment if that requirement could be or is more typically met by an Employee providing their own transportation, using the City's motor pool or rideshare services, or taking public transit. The City also prohibits assignment of Take-Home Vehicles to contractors and volunteers due to an inability to support their compliance with certain IRS rules.

To support high asset utilization, the City prohibits full-time assignment of a Take-Home Vehicle to any Employee who routinely works on-site or in the field less than four days per week. Additionally, Employees who anticipate being on leave for longer than one pay period must turn in their Take-Home Vehicle prior to their absence from the City. Individual Bureaus are allowed to set stricter vehicle turn-in requirements.

The City also prohibits the assignment of a Take-Home Vehicle to any Employee whose primary place of residence is outside of a 35-mile radius of their regular place of work (reporting location or, for field-based staff, the City limits), as such assignments are rarely operationally or economically beneficial to the City, and because they can create the appearance of mismanagement or misuse of City resources on the part of the public. Exceptions to

this prohibition can be granted on a case-by-case basis by the City Administrator (or delegee); a signature block for this approval is included on the use case attestation forms.

Existing HRARs limit the passengers allowed to ride in City vehicles to Employees, those engaged in legitimate City business, and those with prior Bureau authorization. In alignment with these rules, this policy prohibits friends and family from driving or riding in Take-Home Vehicles; this includes use of an Employee's Take-Home Vehicle for childcare or school drop-off and pickup, even if done while commuting.

Employees who require a Take-Home Vehicle for the performance of their job, but who do not qualify to use a City vehicle or a Take-Home Vehicle, or who cannot or will not commit to fulfilling their Take-Home Vehicle responsibilities as per this policy, will need to work with their Bureau to assess how they meet minimum qualifications for their position.

IRS Valuation, Substantiation, and Reporting Requirements

Public Works and Public Safety Use Cases: Employees who are assigned a Take-Home Vehicle under the Public Safety or Public Works use cases and who use their vehicle in a manner that fully comports with this policy will not incur a personal income tax obligation due to the use of their vehicle for commuting and are at no risk of violating state ethics laws. However, they must submit an attestation form (Exhibit B in Guidance) when first assigned a Take-Home Vehicle confirming they understand and agree to follow to all applicable policy and use case requirements.

Employees who qualify for a Public Safety or Public Works assignment do not need to record, report, or otherwise submit to the City any other vehicle use documentation. However, CityFleet or the assigning Bureau may require periodic renewal of Employee attestation forms at their discretion.

Other Scenario Use Cases: Employees not covered by a Public Safety or Public Works use case may be assigned a Take-Home Vehicle under the Other Scenario use case with written authorization. These Employees must complete an Other Scenario attestation form (Exhibit C in Guidance) when first

assigned a Take-Home Vehicle confirming they understand and agree to follow to all applicable policy and use case requirements, including the City's prohibition on all personal use except commuting. Periodic renewal of this attestation form may be required by CityFleet or the assigning Bureau.

Completing an attestation form and using a Take-Home Vehicle in a manner that fully comports with this policy ensures an Employee with an Other Scenario assignment is not at risk of violating state ethics laws. **However, under IRS rules, the Employee will incur a personal income tax obligation for the commuting portion of their Take-Home Vehicle use.** The method to value the taxable benefit of the Employee's commute is determined by IRS criteria relating to the Employee's role and total City compensation for the tax year (including all overtime and other forms of direct compensation), and a vehicle's value when it was first assigned to an Employee. The Employee's substantiation and reporting requirements vary based on the valuation method that applies.

In accordance with IRS rules and allowances, the City does not perform routine withholding on taxable Take-Home Vehicle benefits, irrespective of the valuation method. Rather, the taxable value of an Employee's Take-Home Vehicle benefit is included in an Employee's W-2 wage at the end of the tax year and subject to standard payroll taxes, including Social Security and Medicare.

To support timely W-2 processing**, the reporting period for all valuation methods is December 1 of the prior calendar year to November 30 of the tax year**. Employees must submit their substantiating documentation – templates for which can be found in Exhibits D, E, and F in Guidance – to CityFleet's Employee Submmission Portal by **December 5 of the tax year**. CityFleet will review, process, and submit all records in its possession to Payroll by **December 10 of the tax year** so the City can process and issue Employee W-2 forms on time.

Submissions that are incomplete, illegible, inaccurate, or not submitted will result in the Employee's use being 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. Such valuations can be expensive for Employees as the IRS requires the City to assume that an Employee's Take-Home Vehicle use is for personal reasons absent appropriate documentation to the contrary.

Valuation, substantiation, and reporting requirements for Other Scenario use cases are below, with qualifying criteria as noted:

- **Commuting Rule***:* Employees who are not elected officials and/or whose total direct compensation from the City in a given tax year does not exceed a specific amount set by the IRS ($183,100 in 2025; this amount will be published on the CityFleet's Take-Home Vehicle intranet page by the start of each calendar year) qualify to use the Commuting Rule to value the taxable portion of their Take-Home Vehicle use.

  The Commuting Rule is an IRS provision that reduces the financial impact to an Employee of the personal tax liability incurred during the commuting portion of Take-Home Vehicle use when an Employee is required by their employer to use a Take-Home Vehicle but does not qualify for the tax exemptions articulated in the Public Safety and Public Works use cases. This provision allows the City to collect from an Employee an IRS-defined fee each time an Employee commutes via a payroll deduction, or to apply the cumulative value of the fees to the Employee's W-2 as taxable wages at the end of the tax year. For Employees who work in the field and who dispatch directly to a job site from their home, the act of traveling from home to the first job site is considered a commute, and the act of traveling from the last job site back home is considered a commute.

  To effectuate this rule, the City requires Employees who qualify for the rule to track their commutes and submit their substantiating documentation at the end of the year for inclusion as taxable wages on their W-2. Exhibit D, found in Guidance, provides the mandatory tracking form

for the Commuting Rule and can be found on CityFleet's intranet page if extra copies are needed.

Employees who qualify for the Commuting Rule must indicate this method applies to them on their attestation form (Guidance - Exhibit C) and ensure they maintain their qualification for this rule for the full tax year. Should an Employee realize they may no longer qualify (e.g., their direct compensation is forecast to exceed the allowable limit in the tax year), the Employee should email CityFleetTHV@portlandoregon.gov with haste to discuss the valuation method and substantiation and reporting requirements that will apply to them in their new circumstance.

- **Cents Per Mile Rule:** Employees who are elected officials, and/or whose total direct compensation from the City in a given tax year exceeds the IRS income limit noted above, *and* who are assigned a Take-Home Vehicle whose fair market value in the first year it was assigned to an Employee was under an IRS-defined threshold ($61,200 in 2025; this amount will be published on CityFleet's Take-Home Vehicle intranet page by the start of each calendar year) qualify to use the Cents Per Mile Rule to value the taxable portion of their Take-Home Vehicle use. Vehicles eligible to be assigned under this rule are also tagged as such in CityFleet's vehicle management software.

  Employees who qualify for this rule must indicate this method applies to them on their attestation form (Guidance - Exhibit C). As per IRS rules, they must also keep detailed records substantiating their Take-Home Vehicle commuting (commute dates, destination, odometer start/stop readings, and total daily commuting mileage). Exhibit E, found in Guidance, provides the form to record this information and can be found on CityFleet's intranet page if extra copies are needed.

  The value of an Employee's taxable benefit under the Cents Per Mile Rule is calculated by multiplying the Employee's total Take-Home Vehicle commuting miles

between December 1 of the prior year and November 30 of the tax year by the IRS mileage reimbursement rate, inclusive of fuel. This rate is set annually by the IRS ($0.70 per mile in 2025; this amount will be updated on CityFleet's Take-Home Vehicle intranet page by the start of each calendar year).

- **Fair Market Value Rule:** Employees who are elected officials, and/or whose total direct compensation from the City in a given tax year exceeds the IRS income limit noted above, *and* who are assigned a Take-Home Vehicle that has a value more than the threshold noted above, must use the Fair Market Value (FMV) method to value their taxable benefit. As FMV is the default method mandated by the IRS for taxable fringe benefit valuation of all miscellaneous taxable fringe benefits, it will also likely apply to any taxable circumstance in which an Employee is not clearly covered under the Commuting or Cents Per Mile rules, and/or does not comply with the requirements of those rules.

  The IRS directs that the FMV of a vehicle be calculated as "the amount an employee would have to pay a third party in an arms-length transaction to buy or lease the benefit." The IRS further specifies that this amount is neither determined by the Employee nor by the costs directly incurred by the employer to provide the benefit; rather, for employer-provided vehicles, it is equivalent to the cost of leasing from a third party the same or a similar vehicle on the same or comparable terms within the geographic area in which the vehicle is used. The length of time the Employee is assigned the vehicle must match the term length of the comparator vehicle for valuation purposes.

  Because CityFleet has the most comprehensive data on regional vehicle leasing costs, CityFleet will perform the comparator valuation for Employees subject to this method. However, Employees should keep detailed records of vehicle use (business *and* commuting miles) so the FMV can be appropriately reduced by the proportion

of the use that was spent on City business. Exhibit F, found in Guidance, provides more information on how this calculation is done and the mandatory tracking form, which can also be found on CityFleet's Take-Home Vehicle intranet page if extra copies are needed.

Because of the complexity of FMV valuations, these vehicles can only be assigned to individual Employees for durations of one month or longer. Note that FMV can be expensive for Employees depending on the attributes of the assigned vehicle, the lease costs of comparators, the duration of the assignment, and the ratio of business to commuting use. Therefore, an Employee subject to FMV is advised to keep good records and to personally email CityFleet at CityFleetTHV@portlandoregon.gov when a vehicle assignment ends.

Employees required to use FMV must attest to this on their attestation form (Guidance - Exhibit C). Assignments that require FMV must also be approved by the City Administrator (or delegee) in writing, as they are the riskiest for the City from an ethics and optics perspective (highly compensated Employees driving costly employer-provided vehicles for uses not allowed by the IRS). Exhibit C provides a signature block for this approval.

Electric Vehicle Charging

CityFleet supports plug-in hybrid and electric vehicle charging at City work locations and at designated retail charging stations through a fleet vehicle charging network card.

Since the City provides access to charging at City work sites and designated retail charging locations, and since reimbursing the exact cost of residential charging is impractical given the wide variations and fluctuations in residential power costs and the high administrative burden of verifying and processing per-vehicle charging reimbursements, the City does not reimburse Employees for charging a Take-Home Vehicle at a residence or at a non-CityFleet supported charging station.

Additionally, should an Employee assigned a Take-Home Vehicle choose to charge the vehicle at a non-CityFleet-supported

	location, they are solely responsible for ensuring the power supply and/or charging station has the appropriate capacity and quality to safely and reliably charge the vehicle, and for charging the vehicle correctly. The City assumes no liability for personal injury or property damage resulting from the use of a non-CityFleet-supported charging station, or from an Employee's improper or negligent charging practices.
Vehicle Monitoring and Tracking	All City vehicles, including Take-Home Vehicles, shall be equipped with a telematics device to provide CityFleet with critical data including but not limited to vehicle location and miles traveled. Therefore, as with other City assets provided to Employees for use in their employment, there should be no expectation of Employee privacy when using a Take-Home Vehicle. Exception requests for telematics installation will only be granted for exceptional circumstances and must be approved by the City Administrator (or delegee); Guidance - Exhibits B and C have signature blocks for such approvals. The IRS requires employers that provide vehicles to Employees to have a policy prohibiting personal use and the internal controls to ensure compliance. Therefore, CityFleet reserves the right to review Take-Home Vehicle telematics data for the purpose of policy compliance assessment at any time, excepting vehicle data for which there are legal restrictions or prohibitions on storage, access, management, analysis, and reporting. Any Bureau involved in the administration of this policy may also request a review of their Take-Home Vehicle assignments and telematics data to ensure policy compliance at any time. The City may use telematics data for disciplinary purposes in accordance with City and Bureau policies, and, if applicable, CBAs.
Unauthorized Personal Use	Bureaus are charged a vehicle maintenance and repair cost for every unit of inventory they have in their fleet – including units assigned as Take-Home Vehicles. Bureaus also pay all fueling-related costs for these vehicles. In circumstances in which a Take-Home Vehicle has been used for personal benefit—**which is explicitly prohibited in all use cases under this policy, with the exception of reasonable, incidental personal use of**

specialized unmarked vehicles assigned to law enforcement officers, firefighters, rescue squads, and ambulance crews to meet their professional obligations while on call, and commuting on the part of all those assigned a Take-Home Vehicle, whether tax-exempt or taxable—the City will have borne some amount of vehicle lifecycle, fuel, maintenance and repair cost for that use.

Therefore, the City reserves the right to pursue disciplinary action as per the City's HRARs and request the Oregon Government Ethics Commission assess potential violations of Oregon law when unauthorized personal use is suspected to have occurred. If proven, the Employee's unauthorized personal use of their vehicle will also result in an increase to their taxable wages in alignment with IRS requirements.

Bureau Responsibilities

Bureaus have the following Employee support and oversight responsibilities under this policy, which should ideally be administered by a Bureau's Fleet Coordinator working in conjunction with the Bureau's managers and supervisors:

- Understand the policy and restrict assignment of Take-Home Vehicles to only Employees who qualify.
- Review this policy with Employees upon their assignment of a Take-Home Vehicle, and if/as updates are issued.
- Obtain a signed attestation form from an Employee upon their initial assignment of a Take-Home Vehicle, and renew attestations as needed to support Bureau requirements, and/or as directed by CityFleet. Refer to Guidance – Exhibits B and C for the attestation forms.
- If an Employee falls under the Other Scenario use case, ensure they know when and how to correctly use Exhibits D, E, and F (whichever is relevant to them; all can be found in Guidance) to substantiate their commutes; understand the personal implications of not adhering to the IRS substantiation requirements; and understand CityFleet's submittal process and **December 5** submittal deadline.
    - Ensure Employees who qualify for the Commuting Rule know the annual compensation limit and to

email CityFleetTHV@portlandoregon.gov if they are likely to exceed this limit.

  - Ensure Employees who qualify for the Cents Per Mile Rule are only assigned vehicles that are tagged as eligible for this assignment in Fleet Anywhere.
  - Ensure Employees who must use the Fair Market Value Rule know to personally email CityFleet at CityFleetTHV@portlandoregon.gov when a vehicle assignment ends.
  - Ensure all Other Scenario Employees understand that although the substantiation and reporting deadlines and procedures are the same across all valuation methods, each method requires Employees to track a different type of information. Thus, using the right Exhibit is important.

- For each Employee assigned a Take-Home Vehicle, upload a fully executed copy of their attestation form (including all required signatures) and one Bureau Checklist (Guidance – Exhibit G) to CityFleet's Bureau Submission Portal, the link to which can be found in the Guidance for this Rule or on CityFleet's intranet page.
- Email CityFleet at CityFleetTHV@portlandoregon.gov when long-term Take-Home Vehicle assignments end so that CityFleet can update its records.

Bureaus have the following vehicle responsibilities under this policy, which should ideally be administered by a Bureau's Fleet Coordinator:

- Enforce the turn-in of a Take-Home Vehicle when an Employee will be on leave for longer than one pay period.
- Ensure Employees care for Take-Home Vehicles in the same manner as all other CityFleet assets (e.g., keeping vehicles clean, bringing them in for maintenance).
- Ensure Employees properly use Take-Home Vehicles, including compliance with all relevant City policies.

Some Bureaus have an internal “pool” of Take-Home Vehicles that can be assigned if/as needed to qualifying Employees whose attestations have been fully processed. These Bureaus have the following additional responsibilities:

- Contact CityFleet when a vehicle needs to be tagged or untagged as a Take-Home Vehicle in Fleet Anywhere.
- Carefully monitor what vehicles are assigned to Employees who qualify for the Cents Per Mile Rule to avoid assigning vehicles that exceed the IRS threshold.
- Ensure no Fair Market Value assignments are made for less than one month, or to more than one Employee within that month.

Resources

The Guidance for this Rule has links to all Exhibits referenced in this document, as well as applicable IRS, State, and City laws, regulations, and related policies and rules. Note that Guidance may be updated as links, rule titles, numbers or laws change.

- Guidance (attached as separate PDF document and hyperlinked once Rule is published in Portland Policy Documents)

History

HRAR 4.14 adopted by the City Administrator on December 4, 2025