

Commuting Authorization Form
Colorado State Fleet Management (SFM)
 1001 E. 62nd Avenue — Denver, Colorado 80216
 (303) 866-5222 or (800) 723-8023 Fax: (303) 866-5511

A. EMPLOYEE INFORMATION—PLEASE PRINT

___ Add New ___ Change (CIRCLE CHANGES)

Name Last: _____ First: _____ Control Employee: ___ Yes ___ No
(See definition — if YES contact SFM for instructions)

Verified Valid Driver's License: ___ Yes ___ No Job Function: _____
(e.g. Inspector, Park Ranger, Compliance Officer, etc.)

Department: _____ Division: _____ Section/Troop: _____

Official Work Station Address: _____
(If employee's home or the state vehicle is the office, indicate "home office" or "vehicle")

Daily Round Trip Commute Miles _____ or NO COMMUTE (based on DCS Rule 3.1 .02 a. or b.)

Work Phone: _____ Fax Number: _____ E-Mail Address: _____

B. EMPLOYEE AGREEMENT: I understand this is an authorization to commute between my official work station and my residence in a state-owned vehicle. I also understand that unless I qualify for exempt commuting income will be; A. imputed into my payroll, or B. deducted from my pay as a direct reimbursement. I will be personally responsible for any income taxes that result. My signature authorizes this payroll deduction or imputed income. I understand that the use of a state-owned vehicle is for official business purposes only, and may not be used for personal purposes. I also understand that use of this vehicle is for benefit to the State, any other benefit to the individual is ancillary to that benefit.

1. This authorization is based on a requirement of my job and the department for which I work. Authorization to commute is consistent with Rules published by the Division of Central Services (DCS) for commuting and state vehicle operation <http://www.colorado.gov/dpa/dcs/index.htm>. My signature affirms that the information provided above is correct, and I have read and understand these rules and my responsibilities.

2. Check one of the following:

- TAXABLE COMMUTING: I am subject to imputed income.
- REIMBURSABLE COMMUTING: I will be required to reimburse the State at the current commuting cost per mile for the total monthly miles I commute based on the daily commute miles times 20 days.
- EXEMPT COMMUTING: I only drive a vehicle(s) defined as "Qualified Non-Personal Use Vehicle" by the IRS. Explain why vehicle qualifies: (Attach supporting documentation, if necessary)

- I fit the IRS and Colorado Statutory definition of a peace officer. (CRS 16-2.5-101)

Commute Begin Date: _____ End Date (if applicable) _____

Employee/Driver Signature: X _____ Date: _____

C. AUTHORIZATION: By requiring and authorizing this employee to commute you are confirming the employee's status is accurately described above, that the criteria for the decision is based on the benefit to the State, and in the case of Non-Qualified Personal use vehicles that the employee will only commute in a vehicle so defined.

- THIS INDIVIDUAL IS NOT A COMMUTER BASED ON DCS RULE 3.1 .02 a. or b.
- COMMUTING IS REQUIRED FOR THIS INDIVIDUAL BECAUSE: _____

Division Director Signature: X _____ Print Name: _____ Date: _____

Executive Director Signature: X _____ Print Name: _____ Date: _____

FOR TAXABLE OR REIMBURSABLE COMMUTING ONLY:

If taxable, the amount of income imputed in monthly payroll will be \$1.50 per one way commute x 20 days = \$60.00 per month. Reimbursable amount deducted each month will be round trip commute x 20 days x State of Colorado commuter rate per mile.

Payroll Officer Signature: X _____ Print Name: _____ Date: _____
(ONLY NECESSARY IF TAXABLE OR REIMBURSABLE COMMUTING IS AUTHORIZED)

Payroll Begin Date: _____ Payroll Officer Phone Number: _____

** Please refer to page 2 of this form for additional guidance. See also DCS Rules and CRS 24-30-1113. **

COMMUTING DEFINITIONS AND CLARIFICATIONS

Control Employee of a government employer is any elected official, or an employee whose compensation is at least as much as that paid to a federal government employee holding a position at Executive Level V. (Contact SFM if you think you might qualify.)

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

Commuting is for any State employee who is **required** to commute to and from their home to their official work station for the benefit of the State and for bona fide noncompensatory business reasons. There is no commute if the employee normally works out of their home or out of their vehicle and does not have an assigned office in any state business location. (See (DCS Rule 3.1 .02 a. or b.)

JUSTIFICATION TO COMMUTE: Commuting **will not be authorized unless it is required** by the employing agency, and it can be shown to the satisfaction of the state agency's executive director that it is **"for the State's benefit"**, and that it promotes a legitimate, nonpartisan, governmental interest of the State; that it promotes the efficient operation of the state motor vehicle fleet system; and that it is cost effective to the state agency authorizing commuting. Also:

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

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

"Reimbursable commuting," means the employee will be required to reimburse the State at the current commuting cost per mile for the total monthly miles based on the daily round trip commute miles times 20 days per month.

"Exempt commuting," is not taxable or subject to reimbursement.

- 1.) **Exempt** commuting **may** be approved, for the benefit of the State, when the motor vehicle is a **"qualified nonpersonal use"** vehicle (See below), and is not likely to be used more than a de minimis amount for personal purposes as defined by the IRS and DCS Rules.
- 2.) To qualify for **exempt law enforcement** commuting, the employee must qualify as a **peace officer** as defined by 16-2.5-101 C.R.S. (2003)
- 3.) **Taxable** commuting **may** be approved for a state employee where it can be clearly demonstrated that the convenience to the State is greater than the benefit to the individual. This would include job functions where there is a health/safety benefit to the state citizens as a result of the commuter being "on call" to respond to emergency situations where a citizens' well being could be impacted. Examples would include individuals who are either "first responders" or whose PDQ's specifically require 24/7 availability to respond to health, life, or safety emergencies.
- 4.) **Reimbursable** – If a commuter is not classified as exempt or taxable based on the above criteria reimbursable commuting may be approved for a state employee who is required to commute for the benefit of the State, and for bona fide non-compensatory business reasons.
- 5.) De minimis commuting use will occur when, on occasion, a state employee takes a state-owned motor vehicle to his residence the evening prior to a planned business trip or the evening following an after-business-hours conclusion of a business trip. Taxable income will not be imputed on these occasions.

"Qualified Nonpersonal Use" (Per IRS Publication 15b, February 2011)

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

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

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

1. It is equipped with at least one of the following items.
 - a. A hydraulic lift gate.
 - b. Permanent tanks or drums.
 - c. Permanent sideboards or panels that materially raise the level of the sides of the truck bed.
 - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).
2. It is used primarily to transport a particular type of load (other than over the public highways) in a construction, manufacturing, processing, farming, mining, drilling, timbering, or other similar operation for which it was specially designed or significantly modified.

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

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