

SECTION 5.09 – PERSONAL USE OF DISTRICT VEHICLE

Contact: Payroll @ Extension 4160

A. Overview

Personal use for commuting under Section 274 of the Internal Revenue Service Code requires school districts that allow personal use of District vehicles to maintain logs.

- This log is for payroll tax adjustment purposes.
- Adjustments are made for each night the District vehicle is taken home.
- A flat rate of \$3.00 per day is used, which is taxable for FIT, FICA and Medicare.
- This rate represents the estimated value of the District providing a vehicle for commuting to work.
- This log is to be prepared each month and submitted to Payroll by the 10th day of the following month.

B. References

IRS Code Section 274, Reg 1.61-21(f)
BNA, Tax Management Portfolio 519



PERSONAL USE OF DISTRICT VEHICLE LOG

(Assigned)

Assigned to _____ Employee ID # _____ Vehicle # _____ Month/Year _____
Employee Name

Instructions: Section 274 of the Internal Revenue Service Code requires school districts which allow personal use of district vehicles to maintain logs of personal use of district vehicles for payroll tax adjustment purposes. Adjustments are made for each night the district vehicle is taken home. The flat rate of \$3.00 per day is used. This represents the estimated value of the district providing a vehicle for commuting to work. The \$3.00 per day rate is taxable for FIT, FICA, and Medicare.

This log is to be prepared each month and submitted to the Payroll Office by the 10th day of the following month.

Dates on which the above numbered vehicle was driven home:

1 _____	11 _____	21 _____
2 _____	12 _____	22 _____
3 _____	13 _____	23 _____
4 _____	14 _____	24 _____
5 _____	15 _____	25 _____
6 _____	16 _____	26 _____
7 _____	17 _____	27 _____
8 _____	18 _____	28 _____
9 _____	19 _____	29 _____
10 _____	20 _____	30 _____
		31 _____

Total Days _____ X \$3.00 per day = \$ _____

Employee Signature _____
Person to whom vehicle is assigned

Date _____

Supervisors Signature _____

Date _____

Payroll Adjusted by _____

Date _____

Payroll Department

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