The School Board of Gloucester County
Annual Contract Governing
Employer-Provided Vehicle Terms and Conditions

This contract with **(insert name here)**, **(insert position here)** for the fiscal year beginning July 1, _____ and ending June 30, _____ incorporates conditions under which this employee is provided with an employer-provided vehicle.

The contract ensures full compliance with all applicable IRS regulations for employer-provided vehicles and clearly defines employer requirements, allowed and unallowed usage and the method of computing the taxable amount of commuting miles for W-2 purposes each year.

1. This employee shall be provided with a suitable vehicle which will be owned by Gloucester County Public Schools.

2. The vehicle is provided to the employee for business use only and personal use is prohibited other than commuting and de minimus personal use. Personal use is defined as all use that is not for school division purposes.

3. Gloucester County Public Schools hereby requires this employee to commute in this vehicle to and from his home for the following non-compensatory business reasons (check applicable reason):

   _____ The employee is required as part of his/her job duties and responsibilities to respond to any after normal work hours school building emergencies, general school emergencies, or transportation emergencies related to students being transported after normal school hours at any time of the year, including nights and weekends.

   _____ The employee is required as part of his/her job duties and responsibilities to be available at all hours as necessary on any day or night during the entire winter season to drive from home on various Gloucester County streets throughout the County, in person, in inclement weather to evaluate and monitor conditions and decide with the Director of Transportation and the Superintendent if schools should be open, closed or delayed on a given day.

4. The taxable value of personal commuting will be determined on an annual basis using a daily rate under the Commuting Valuation Rule as allowed by IRS regulations. This value will be reported as wages on your W-2 for FICA, Medicare, Federal and State tax purposes; however, only FICA and Medicare taxes will be deducted.

By signing below, the School Board and the employee hereby agree to the terms of this contract.

_____ Date _____ Date _____
Division Superintendent Name of Employee

ADOPTED: July 14, 2009 (retroactive to July 1, 2009)

CROSS REFERENCE: EEB Employee Use of School Board Vehicles