

TO: ALL COUNTY PERSONNEL

**FROM: VERDENIA C. BAKER
COUNTY ADMINISTRATOR**

PREPARED BY: COUNTY ADMINISTRATION

SUBJECT: AUTO ALLOWANCE

PPM #: CW-F-008

ISSUE DATE
March 8, 2024

EFFECTIVE DATE
March 8, 2024

PURPOSE:

To establish policies and procedures governing auto allowances for specified full time positions, Board of County Commission (BCC) members, and BCC staff.

UPDATES:

Future updates to this PPM are the responsibility of County Administration.

AUTHORITY:

1. Florida Statutes, Section 112.061, as may be amended
2. Administrative Code, Section 305.12, as may be amended

POLICY:

Eligibility

1. The BCC may provide a salary supplement in lieu of a 24-hour vehicle assignment to those positions eligible for this benefit. Eligible positions include members of the BCC and County Commission Administrative Assistants. Each Commissioner may distribute an auto allowance among their Administrative Assistants, as long as the sum total of each Assistant's amount does not exceed the maximum allowance as specified below.
2. Contractual employees who receive auto allowances will continue to do so under the terms of their present contract or as renegotiated at time of contract renewal.
3. Persons receiving the auto allowance, or positions designated by the County Administrator, will not be eligible for reimbursement for automobile mileage, except for travel in the performance of official duties to locations outside of Palm Beach County.

Reimbursement for out-of-county travel shall be credited for the entire mileage of that trip in accordance with Section 112.061, Florida Statutes. Persons receiving the auto allowance may be reimbursed for the reasonable cost of a rental vehicle for official duty travel to a location outside of Palm Beach County, after showing that such rental vehicle expense is less than the cost of air travel to the same location. For all normal or daily business travel, employees receiving the auto allowance will use their personal vehicle and not a departmental vehicle.

4. This policy does not apply to employees in an "Acting" capacity since by its nature is of short-term duration. The underlying goal of providing an auto allowance is to allow an employee to supply a private vehicle on a long-term basis to provide transportation during the County workday without needs for County provision of such a vehicle.

Amount

The maximum auto allowance for all positions is \$550/month, (unless otherwise specified in an employment contract).

PROCEDURE:

1. To receive the automobile allowance, the individual must be certified to drive on County business in accordance with PPM #CW-O-004, Vehicle Safety Program. Noncompliance with the provisions of this policy may result in suspension or cancellation of the automobile allowance.
2. Prior to receiving the automobile allowance, the traveler shall submit to the Clerk & Comptroller's Payroll Department a signed and completed "Palm Beach County Monthly Mileage Voucher." The voucher shall be approved by the traveler's immediate supervisor prior to submission. In accordance with Florida Statute 112.061, the form will show the places and distances for an average typical month's travel on official business, and the amount that would have been allowed under the approved rate per mile for the travel shown in the statement.
3. Additionally, a new mileage voucher shall be approved and submitted to the Payroll Department annually, no later than September 15. Payment of car allowance will be discontinued effective October 1 and will not be reinstated until an approved voucher is received. The Payroll Department will send a notification to all current auto allowance recipients in August reminding them of the need to submit a new mileage voucher.
4. The amount paid will not be part of the employee's base pay, and is not included in calculations for pay adjustments. The withholding of federal income tax and the appropriate FICA tax will be deducted in accordance with IRS regulations. The amount of the auto allowance will be included in the FICA wages dollar amount and, thus, will be used in the determination of the maximum wages subject to the FICA tax.



VERDENIA C. BAKER
COUNTY ADMINISTRATOR

Supersession History:

1. A.O. 5-5, effective 5/10/88
2. PPM CW-F-008, effective 7/7/88
3. PPM CW-F-008, effective 2/19/91
4. PPM CW-F-008, effective 8/20/91
5. PPM CW-F-008, effective 2/2/92
6. PPM CW-F-008, effective 2/1/92
7. PPM CW-F-008, effective 10/28/98
8. PPM CW-F-008, effective 11/4/99
9. PPM CW-F-008, effective 11/1/01
10. PPM CW-F-008, effective 6/1/05
11. PPM CW-F-008, effective 9/16/11
12. PPM CW-F-008, effective 11/7/17