

**TO: ALL COUNTY PERSONNEL**

**FROM: JOSEPH ABRUZZO  
COUNTY ADMINISTRATOR**

**PREPARED BY: RISK MANAGEMENT**

**SUBJECT: TAKE HOME COUNTY VEHICLE ASSIGNMENTS**

**PPM #: CW-O-021**

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**ISSUE DATE**  
**MAY 07, 2026**

**EFFECTIVE DATE**  
**MAY 07, 2026**

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**PURPOSE:**

To establish the authority, criteria and procedures for take home vehicle assignments to Board of County Commissioners' employees.

**UPDATES:**

Future updates to this PPM are the responsibility of the Director of Risk Management.

**AUTHORITY:**

- Applicable Internal Revenue Service (IRS) publications:
  - › 26 CFR 1.274-5 - Substantiation Requirements; as may be amended.
  - › 26 CFR 1.132-5 - Working Condition Fringes; as may be amended.
  - › 26 CFR 1.61-21 - Taxation of Fringe Benefits; as may be amended.
  - › IRS Publication 15B - Employer's Tax Guide to Fringe Benefits; as may be amended.
  - › IRS Publication 525 - Taxable and Nontaxable Income; as may be amended.
- Palm Beach County Administrative Code, Section 305.14 (Overnight and Sub pool Vehicles) as may be amended
- Palm Beach County PPM# CW-O-004 - Vehicle Safety Policy; as may be amended
- Palm Beach County PPM# CW-O-035 - Fleet Management Program; as may be amended
- Palm Beach County PPM# CW-P-067 – Vehicle Safety “How is my Driving Program”; as may be amended

## **POLICY:**

### **General**

A Department Head may request County Administration approval for an employee to be assigned a take home vehicle provided they meet the criteria established herein.

Responsibility for the management of the take home vehicle assignment program is hereby assigned to the Risk Management Department. Within Risk Management, the Safety & Casualty Division is responsible for the administration of this program.

Exceptions to this PPM will be at the discretion of the County Administrator.

### **Criteria for Approval**

Department Directors will identify the position(s) to be recommended for take home vehicle assignments and provide appropriate justification for such assignments. It must be clearly documented that such assignments are of benefit to the County, and the same degree of efficiency/effectiveness cannot be achieved by use of a County sub-pool vehicle during the normal workday or returning to a sub-pool vehicle to obtain an appropriate vehicle. This justification should also include rationale indicating why the assignment is preferable to a mileage reimbursement/vehicle allowance option (when applicable). Any increased efficiency/effectiveness/time savings/etc. must be weighed against the increased liability and the cost incurred by the County in gas and maintenance for the home to work travel. An assignment of a take home vehicle will require that such vehicle be used by the employee to commute to and from work. In no cases will an assignment be made as a benefit of employment or a non-work-related convenience to the employee.

Examples of positions for consideration and related documentation required for approval include:

Positions assigned area/field responsibilities:

Distances from home to the work area and from a sub-pool compound to the work area must be compared. It must be shown that the mileage and time from a sub-pool to the work area significantly exceeds that from home to the work area and, thus, the take home assignment is clearly in the best interest of the County. The assignment must be reevaluated upon a change of residence or work area.

Positions, which historically have been called out frequently on emergencies during non-working hours:

It must be demonstrated that specific equipment and/or communications is required and because of residence/sub-pool locations, it is not practical to obtain a sub-pool vehicle.

This applies to both full time assignments as well as temporary assignments for staff who are “on-call” for days or weeks at a time, but not on a permanent basis.

NOTE: “On-call” status exists when an individual is assigned and will respond during a specific period of time. Normally, this status is identified to the Emergency Operations Center (EOC), or other identified County offices, and contact is made through the EOC. It means that the individual is in the area, can be contacted at a specific telephone number, and will respond upon contact. The willingness to respond if contact can be established does not constitute an “on-call” status.

### **Usage**

1. Authorized use of assigned take home vehicles include official business transportation during working periods, as well as transportation to and from work/home. Limited personal use of County-owned vehicles is permitted provided the employee maintains “extended non-owned” automobile liability coverage as explained later in this policy and in Attachment B (which must be reviewed, signed and submitted annually). Personal use is defined as any use unrelated to official County business.
2. Out of County (within the state) vehicle use is permitted with the pre-approval of the County Administrator or their designee.
3. Unauthorized use is any personal use not authorized by this PPM or use otherwise prohibited by law. Some examples of unauthorized use include, but are not limited to: driving after any consumption of alcoholic beverages and/or use of illegal substances, personal use for commercial purposes, as well as towing boats, trailers, etc.
4. In accordance with PPM CW-O-004, accidents involving unauthorized use of County vehicles may warrant disciplinary action. If necessary, disciplinary action will be taken by

the department in accordance with applicable polices (Merit System rules, Collective Bargaining Agreement, etc.) and will be discussed with the Human Resources Department prior to issuance.

5. Smoking and/or vaping is prohibited in County vehicles.
6. The use of cell phones (including texting, emailing, etc.) is prohibited while operating a County vehicle, unless a hands-free device is used.

### **Liability**

Employees who are assigned a take home vehicle must be aware of a Florida District Court of Appeal ruling, *Garcia v. City of Hollywood*, 966 So.2d 5 (Fla. 4<sup>th</sup> DCA 2007). This ruling affects the County's exposure to liability for employees operating a county-owned vehicle while coming to or going from work, or otherwise operating the vehicle outside the course and scope of his or her duties. Due to the holding in this case, employees **are potentially open to personal liability if they become involved in an accident while using the county's vehicle for anything other than official county business**. An employee is not using a County vehicle for official county business any time the employee is using the vehicle while not actively involved in performing the essential functions of their job.

Employees with take home vehicle assignments are required to **contact their personal insurance agents** to ensure that their personal automobile insurance policy covers them in the event they are involved in an accident while driving a non-owned *government* vehicle that is "furnished or available for their regular use." This additional rider is commonly referred to as "Extended Non-Owned Coverage."

If the employee elects not to purchase this coverage or it is not readily available for their particular circumstance, then personal use of the vehicle is prohibited.

### **Recordkeeping**

Each Department shall maintain a copy of the original request for take home vehicle assignment as well as a copy of the original request for any modifications to, or revocations of, an assignment.

The Risk Management Department shall maintain all original requests and documents received concerning requests, modifications, or revocations of take-home vehicle assignments.

### **RESPONSIBILITIES:**

## **County Administration**

County Administration is responsible for approving or denying all requests for take home vehicle assignments received from the Risk Management Department.

## **Department Directors**

Department Directors are responsible for:

1. Ensuring that the take home vehicle assignments within their departments meet the criteria established in this PPM;
2. Ensuring that all take home vehicle assignments are reviewed on an annual basis to confirm that all assignments are justified;
3. Reviewing the annual report provided by the Risk Management Department of all take home vehicle assignments, and revoking those which do not meet the established criteria;
4. Communicating removals of assignments to the Risk Management Department - Safety & Casualty Division within five (5) business days;
5. Notifying the Fleet Management Division of any revocation; the vehicle must be returned to the Fleet Management Division (unless the vehicle is retained as a sub-pool vehicle by the Department);
6. Assigning take home vehicles on a rotation basis to meet Department needs and/or emergencies following the procedures as outlined below, and ensuring authorized use of assigned vehicles;
7. Reporting any changes in vehicle assignments to the Risk Management Department – Safety & Casualty Division.
8. Terminating assignment and/or taking disciplinary action, as appropriate, in case of unauthorized use; and

County Employees are responsible for:

1. Complying with the provisions of PPM CW-O-004, Vehicle Safety Program, and following all vehicle safety rules and regulations as set forth by the Risk Management Department;

2. Signing the annual acknowledgement of liability confirming the employee's understanding of the laws regarding personal use and their purchase of extended non-owned liability coverage, which will be maintained by the Risk Management Department (refer to Attachment B);
3. Immediately reporting all vehicle accidents or incidents (including vandalism and theft) regardless of severity, to the County's EOC.
4. Operating all vehicles, trucks, and equipment in a safe manner;
5. Preventing the misuse of County issued fuel cards.
6. Checking and reporting vehicle condition as required by PPM CW-O-004 (Vehicle Safety Program – Driver Rules and Regulations);
7. Displaying safe driving habits and courtesy which will reflect favorably on Palm Beach County and its employees;
8. Obeying all traffic rules and regulations;
9. Ensuring that the "How's My Driving" bumper sticker is present and not defaced in any way; and
10. Returning the vehicle to the department timely when the take home assignment ends.
11. Determining if employees receive a taxable benefit according to IRS rules (refer to Attachment A).

### **Risk Management – Safety & Casualty Division**

The Safety & Casualty Division is responsible for:

1. Ensuring that drivers recommended for approval by the County Administrator do not have any outstanding driving issues (e.g., infractions or County points that may impact their driving status);
2. Maintaining a database tracking take home vehicle drivers;

3. Providing a yearly report to Department/Division Heads detailing the take home assignments in each Department;
4. Modifying the database and approvals based on information provided by Department/Division Heads; and
5. Providing a current report to Administration listing the current employees who have take home vehicle assignments, if requested.

## **PROCEDURES**

### **Assignment**

1. All take home vehicle assignment requests must be made by completing the “Take Home Vehicle Assignment Request” form (available from the “Risk Management/Forms “section of the County’s Intranet home page). The Department Director will justify the recommended vehicle assignment based on the established criteria in this PPM. The form will be sent or emailed to the Risk Management Department for processing.
2. The Risk Management Department will verify that the employee is an approved County driver and does not have any outstanding driving issues (e.g., infractions or County points that may impact their driving status), and that the justification provided substantiates the assignment of a take home vehicle. Approved requests will be forwarded to County Administration for review.
3. County Administration will approve or deny the request and return it to the Risk Management Department for management and retention.
4. The Risk Management Department will forward a completed signed copy of the approved take home vehicle form to the requesting Department and the payroll department.
5. Approvals go to the Department and denials are entered into the Risk Management database.

### **Reporting**

1. The Risk Management Department will provide a yearly report to Department/Division Heads detailing the take home vehicle assignments in each department.
2. Departments will review the annual report and revoke those assignments which do not meet the established criteria. Departments will then notify Risk Management confirming

meet the established criteria. Departments will then notify Risk Management confirming the report as submitted, or indicating any revocations.

3. Upon request, the Risk Management Department will provide a current report to Administration listing the employees who have take home vehicle assignments.



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**JOSEPH ABRUZZO**  
**COUNTY ADMINISTRATOR**

**Supersession History:**

1. PPM #CW-O-021, effective 8/1/1988
2. PPM #CW-O-021, effective 11/15/1988
3. PPM #CW-O-021, effective 11/22/1991
4. PPM #CW-O-021, effective 7/1/1994
5. PPM #CW-O-021, effective 8/1/1997
6. PPM #CW-O-021, effective 3/1/2012
7. PPM #CW-O-021, effective 3/26/2013
8. PPM #CW-O-021, effective 7/10/2019

## **ATTACHMENT A**

### **TAXABLE BENEFIT DETERMINATION**

Use of an assigned vehicle to commute to and from work is a taxable benefit, unless the assigned take home vehicle is a “Qualified Nonpersonal Use Vehicle” according to IRS rules (e.g., certain Fire Rescue/Public Safety vehicles which are marked and used by individuals who are on call at all times). The taxable or non-taxable benefit for each employee must be noted with a justification on the application for approval. The taxable benefit will be added to the employee’s taxable wages. (Refer to IRS publication 15B - “Employer’s Tax Guide to Fringe Benefits,” currently available at the following link: <http://www.irs.gov/pub/irs-pdf/p15b.pdf>.)

In most cases, for certain, “Control Employees” such as elected officials and well compensated employees (\$172,100 in 2023, as defined by the IRS and Office of Personnel Management, and subject to change thereafter); the total lease value of the assigned vehicle will be used to determine the taxable benefit. Personal tax advice should be sought by the employee to determine if Employee Business Expense Form (2106) should be filed to reduce taxable income for the percentage of personal use associated with the vehicle (commuting from home to work, for example).

Employees who are not Control Employees will be taxed for their take-home vehicle under the “Commuting Rule.” Under this rule, the value of the take-home vehicle is determined by multiplying each one-way commute (that is from home to work or from work to home) by \$1.50. This amount must be included in the employee’s wages as taxable income.



# PALM BEACH COUNTY RISK MANAGEMENT DEPARTMENT

## Take Home Vehicle Assignment Insurance Information Annual Acknowledgment

All Employees who are approved to use County Vehicles for take home purposes should be aware of a 4<sup>th</sup> District Court of Appeal ruling, Garcia v. City of Hollywood, 966 So.2d 5 (Fla. 4<sup>th</sup> DCA 2007). This ruling, which has not been amended by subsequent case law, affects the ability of the County to provide you with liability coverage while you are operating a county-owned vehicle while coming to or going from work, or otherwise operating the vehicle outside the course and scope of your duties. In Garcia, the Court found that a Hollywood police sergeant was **NOT** in the course and scope of his duties when driving to work in a “marked” police cruiser. As a result of that ruling the City of Hollywood was not held liable for injuries sustained by a minor when struck by the city-owned vehicle being operated by the sergeant. This court decision left the sergeant open to a lawsuit against him personally.

Due to the implications caused by this case, and its effect on the County’s ability to defend you, **as it now stands you are potentially open to personal liability if you become involved in an accident while driving to and from work, or are otherwise using the county’s vehicle for anything other than official county business.** In other words, at any time you are not actively involved in performing the essential functions of your job.

All employees who drive take home vehicles shall **contact their personal insurance agents** to ensure that their personal automobile insurance policy covers them in the event they are involved in an accident while driving a non-owned *government* vehicle that is “furnished or available for their regular use.” This additional rider is commonly referred to as “Extended Non-Owned Coverage.”

By signing below, you are indicating that you have read this acknowledgment, and you understand the personal risk you may be assuming by driving a county vehicle for anything other than official county business. Please keep a copy of this memorandum for your records, and forward the original back to the Risk Management Department (Safety & Casualty Division).

*Scott Marting*

Director, Risk Management

I have read the above information and reviewed County PPM CW-O-021 in its entirety and have taken the necessary steps with regards to the purchase of the required “extended non-owned” automobile liability coverage to comply with the requirement. This coverage shall remain in place for the life of the assignment.

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Name – Print

(Signature)

Date

Ref: PPM: CW-O-021 – Take Home County Vehicle Assignments

Rev 12/10/2025

**CW-O-021/Attachment B**