



Regional Transit Authority

Non-Revenue Passenger Vehicles

(GEN9)

POLICY STATEMENT

The New Orleans Regional Transit Authority (RTA) strongly encourages employees to use public transportation. Where the use of public transportation service is impractical, RTA may provide Non-Revenue passenger Vehicles (NRVs) for employees' use to carry out RTA business. NRVs will be assigned in pools at various locations or assigned to an individual employee for RTA business.

PURPOSE

This policy provides guidelines when RTA employees use a NRV to conduct RTA business.

APPLICATION

This policy applies to all RTA employees who use NRVs.

APPROVED:

ADOPTED: Board Chair

Chief Executive Officer

Effective Date: _____

Date of Last Review: _____



Regional Transit Authority

1.0 PROCEDURES

1.1 Eligibility

NRVs are for official RTA business only; personal use is prohibited. Only RTA employees may drive RTA NRVs, and they must have a valid Louisiana driver's license (LADL); or have a valid out-of-state driver's license, and be eligible to obtain a LADL within 30 days of RTA employment. If an employee does not obtain a LADL within 30 days, they will be prohibited from driving an NRV until they do obtain one. An employee assigned a vehicle or who uses them as part of their required duties must immediately notify their supervisor and manager if their license is, or becomes restricted or suspended. Employees will lose NRV access if their license is suspended; restricted licenses will be reviewed on a case-by-case basis. Failure to notify their supervisor and direct or supervising manager of a restricted or suspended license may result in discipline, up to and including termination.

Only RTA employees may drive an NRV, and only individuals working on behalf of RTA such as contractors or consultants may ride in them. RTA reserves the right to monitor any use of an RTA-owned vehicle.

NRVs may not be driven outside of Louisiana unless specifically authorized in advance by the appropriate Deputy CEO and/or Chief.

1.2 Twenty-Four (24) Hour Assigned Vehicles

Twenty-four (24) hour NRV assignments to any RTA employee will be made upon Deputy CEO and/or Chief recommendation and Chief Executive Officer (CEO) approval. Twenty-four (24) hour NRV assignment privileges may be terminated at any time.

RTA NRVs may be assigned to employees:

- If they are regularly required to respond to RTA emergencies outside of normal job hours;
- If the nature of their job requires regular visitation to one or more sites at irregular hours when use of public transportation is impractical; or
- At the discretion of the Deputy CEO and/or Chief.

Employees assigned a 24-hour NRV should make that vehicle available to other members of their department or work group whenever possible. Finance will maintain appropriate documentation and update the 24-hour assigned vehicle list annually. They will provide an annual report to the CEO, Deputy CEO and/or Chief to be used in the review of the appropriateness of the assignments. All updated lists must be finalized by the Deputy CEO and/or Chief.

The Human Capital Department may not offer a prospective candidate an NRV as part of his/her employment package without the express authorization of the CEO, Deputy CEO and/or Chief. If an employee is authorized an RTA NRV as part of their compensation



Regional Transit Authority

package, it may only be used to conduct RTA business. Employees assigned a 24-hour assigned vehicle will not be eligible to receive transit subsidies.

Deputy CEO and Chiefs are encouraged to limit the number of assigned 24-hour NRVs to conduct departmental business. These assignments should be limited to the minimum number of employees possible. When demand exceeds NRV supply, or the employee chooses not to use an NRV, the employee may use their personal vehicle in accordance with the (GEN2) Travel and Business Expense policy. Employees assigned a 24-hour vehicle are not eligible to use pool vehicles, unless their assigned vehicle is unavailable due to maintenance or repair.

1.3 Pool Vehicles

Departments requiring NRVs for use in a department pool, or for assignment to individual employees for field work during normal business hours, must submit a Vehicle/Equipment Request Form (Attachment 1) to Non-Revenue Operations. This form will contain NRV user information, a justification for the use of the NRV, and approval signatures from the Department's respective DEO and approval from the COO.

A department designee will maintain a pool at RTA Headquarters for use by all departments. RTA employees will have access to pool vehicles for business purposes as available. Priority will be given to advance reservations over last-minute requests. When requesting a pool vehicle, the employee must include their intended destination.

The employee driving a Vehicle Pool NRV must return the keys to the department designee daily, unless that employee has been granted overnight use. If overnight use is authorized, the employee must return the NRV the next day. When reserving an NRV, an employee must notify Vehicle Pool if they need to check out or return the vehicle outside of normal business hours, so accommodations may be made.

1.3.1 On-Call Personnel or Off-Site Assignments

Employees whose duties require that they be available on-call may not use pool vehicles for commuting to and from work. Off-site personnel may only use a pool vehicle from the location at which they are regularly stationed. (For example, an employee regularly stationed at the Canal/ location, or for the duration of a construction project may not commute to the East Location and use a pool vehicle stationed there.) Employees may use their personal vehicles in accordance with the (GEN2) Travel and Business Expense policy instead of a pool vehicle.

1.3.2 Overnight Use

Deputy CEOs and/or Chiefs are responsible for approving overnight NRV use, and ensuring they are used only for authorized RTA business. The overnight use of RTA pool vehicles is to be limited in frequency and duration and only to accommodate RTA business activities where distance, hours of operation or a business emergency are the



Regional Transit Authority

justifying factors. RTA departments requiring frequent or extended overnight use of NRV's for business purposes are recommended to request a 24-hour vehicle assignment.

Employees using a 24-hour, Vehicle Pool or contractor-provided NRV to commute between home and work will be subject to taxable benefits for each daily commute. Employees must document all overnight use and use the annual taxable income reporting form, "24-Hour Assigned Vehicle & Overnight Use Report Commuter Mileage Form" (Attachment 2) at the close of each calendar year to report usage. (See Section 1.5 IRS Reporting)

Employees taking a NRV overnight without express authorization, or when ineligible to do so, may lose future access to NRVs; and may be subject to discipline, up to and including termination.

1.4 Using Toll Roads

Employees may not drive NRVs on toll roads.

1.5 Vehicle Operation

1.5.1 Safety

Employees must exercise proper care when operating an NRV, including using seat belts, and obeying all local and state laws at all times.

Per the (SAF2) RTA Distracted Driving policy, RTA employees may not use electronic devices while operating an NRV, unless the device is hands-free. This includes phone calls, message texting, e-mailing, web browsing, etc. Emergency calls without a hands-free device may be made, if the vehicle is stopped in a safe location and the call does not interfere with the safe operation of the vehicle.

Smoking is prohibited in RTA vehicles.

1.5.2 Accidents

The driver must immediately report to their supervisor, any accident or damage to an NRV. All RTA employees involved in an accident or damage to an NRV must also notify the Dispatch at 504.827.8444 as soon as possible. The employee must submit an RTA Vehicle Accident Report using Form by the end of their work shift, unless they've been hospitalized. Drug testing may be required as specified the Drug and Alcohol Free Workplace policy.

1.5.3 Traffic Citations

Drivers of RTA vehicles must observe all vehicle, traffic and parking codes. Employees are personally responsible for all traffic and parking citations, and must immediately notify their supervisor of a citation upon return to their department or division. RTA will not reimburse for traffic and parking citations.

1.5.4 Fuel



Regional Transit Authority

An employee driving an RTA NRV must use RTA fuel cards. NRVs should be returned with at least a one-quarter ($\frac{1}{4}$) full gas tank.

1.6 IRS Reporting

The Internal Revenue Code (IRC) requires that a non-cash taxable benefit be assessed for the use of 24-hour NRVs, Vehicle Pool or contractor-provided, NRVs when used for non-business and commuting purposes. The two calculation-method categories are as follows:

1. The Commuting Valuation method will be used for all employees that earn less than federal employees at Executive Level V (Non-Control Employees).
2. The Annual Lease Valuation Method will be used for all employees that earn more than federal employees at Executive Level V (Control Employee).

There is no need for the employee to remit payment to the RTA as this is a non-cash taxable benefit. Accounting Department's Payroll Section is responsible for calculating and withholding the appropriate tax; and will include the amount of fringe benefit and tax withheld on the employee's yearly W-2 form.

1.6.1 Commuting Valuation Method

This method will be used for Non-Control Employees. A Non-Control Employee is one whose salary is below the definition of a highly compensated employee per IRS Regulation Section 1.132-8(f). Current thresholds will be posted on the Commuter Mileage Form.

The value of the use of a 24-hour NRV, assigned Vehicle Pool or contractor-provided NRV assigned to a Non-Control Employee will be calculated as follows:

- The employee must submit a 24-Hour Assigned Vehicle & Overnight Use Report Commuter Mileage Form (Attachment 2) to the Finance Department by November 15th of each year. It must include information with regard to the number of commuting trips driven by the employee for commuting to and from the employee's personal residence to the employee's principal place of employment. Absences from work due to vacation, holidays, illness, jury duty, bereavement, etc., and out of town business travel will be excluded from the calculation. The time period for this calculation will be from November 1 through October 31 of each year. The number of personal commute trips will be multiplied by the amount calculated under the current IRC (i.e., \$1.50 per one way commute and \$3.00 per round trip), and will be included as taxable income and added to the employee's gross wages.



Regional Transit Authority

Failure to submit a Mileage Report to the Finance Department by November 15th will result in the full amount taxation (i.e., \$3.00 per day multiplied by 365 days/year = \$1095.00).

The amount of taxable fringe benefit will be included in the employee's W-2 Form for that calendar year.

1.6.2 Annual Lease Valuation Method

This method will be used for all Control Employees. A Control Employee is a highly compensated employee as defined by IRS Regulation Section 1.132-8(f). Current thresholds will be posted on the Commuter Mileage Form.

The value of the use of a 24-hour NRV, assigned Vehicle Pool or contractor provided NRV assigned to a Control Employee will be calculated as follows:

A Control Employee assigned a 24-hour NRV or a Vehicle Pool NRV will have the taxable fringe benefit calculated based on the lease value taken from the "Annual Lease Value Table" provided by the IRS. Each control employee assigned an NRV must submit a Mileage Report by November 15th of each year to the Finance Department. Each employee assigned an NRV must account for all commuting work days, and must include information with regard to the number of commuting trips driven by the employee for commuting to and from the employee's personal residence to the employee's principal place of employment, and the mileage for each trip. Absences from work due to vacation, holidays, illness, jury duty, bereavement, etc., and out of town business travel will be excluded from the calculation. If the vehicle is used by other staff for their personal commuting, those days need to be accounted for at the end of the year. The time period for this calculation will be from November 1 through October 31 of each year. The taxable amount is based on the IRS annual lease value table, determined from fair market value (Blue Book value) as of the first date the vehicle was made available to the employee.

The annual lease value number will be multiplied by the percent of commute mileage and with fuel costs will be included as taxable income and added to the employee's gross wages.

Failure to submit a Mileage Report to the Finance Department by November 15th will result in the taxation of total miles driven, both business and personal for 365 days.

The amount of taxable fringe benefit will be included in the employee's W-2 Form for that calendar year.

1.7 Fleet Maintenance

1.7.1 Periodic Inventory Assessment

On a regular basis, the Non-Revenue Fleet Coordinator will monitor the assignment and usage of all NRVs.

Managers of the unit to which the NRV is assigned will be responsible for:



Regional Transit Authority

- Reporting transfers of any division or pool vehicle to the Non-Revenue Equipment Cost Center for updating of maintenance and tracking records.
- Recovering missing vehicles and returning them to their assigned location.
- Enforcing RTA policies and procedures related to overnight use of vehicles.
- Fueling the vehicle and maintaining vehicle cleanliness.

1.7.2 Fleet Replacement Planning

NRVs will be scheduled for replaced in accordance with RTA capital budgeting procedures. The passenger vehicle retirement and replacement schedule will be 8 years and/or 100,000 miles, or as needed.

2.0 DEFINITION OF TERMS

Control Employee – A "highly compensated" employee as defined by IRS regulation Section 1.132-8(f).

Driver – RTA employee who is eligible and authorized to drive a non-revenue passenger vehicle and who has a valid Louisiana driver's license.

Emergency – Incidents that directly and adversely affect the safety of the riding public, RTA employees, RTA property or the timeliness of critical RTA service; or incidents where failure to report to the emergency site in a timely manner would direct or adversely affect the safety of the riding public, property, or the timeliness of critical RTA service.

Twenty-Four Hour Vehicles – Non-revenue passenger vehicles assigned to Executives and/or employees on 24-hour call.

3.0 RESPONSIBILITIES

Accounting Department is responsible for application of IRC requirements as they pertain to the use of RTA non-revenue passenger vehicles and for the appropriate reporting and withholding of the related tax on the employee's yearly W-2 report.

Chief Executive Officer's or his/her designee's approval is required for all 24-hour vehicle assignments.

Chief Executive Officer, through the Deputy Chief Executive Officer and Chiefs shall be responsible for administering this policy and managing the RTA non-revenue vehicle and equipment fleet, including planning the acquisition of new non-revenue vehicles and equipment, coordinating and maintaining all vehicle records for the use of these vehicles, maintenance of the non-revenue vehicle and equipment fleet, including scheduling and performance of inspections and all regular repair and maintenance, maintaining accurate maintenance records, and performing an on-going review and analysis of the fleet to determine replacement needs. He/she must develop and implement appropriate



Regional Transit Authority

operating procedures to ensure proper maintenance and security of all RTA vehicles, and develop and implement all written specifications for the non-revenue fleet.

Employees will be responsible for the following:

- Safety and security of the vehicle in accordance with this policy.
- Maintaining a valid Louisiana driver's license.
- Notifying his/her manager if their license is restricted or suspended.
- Wearing a seat belt at all times while operating the non-revenue vehicle.
- Completing required vehicle reports in a timely manner.
- For safety reasons, cellular phones must be operated "hands-free" while driving a motor vehicle except for emergency purposes, to comply with Louisiana Vehicle Code sections.
- Obeying any and all other state and local laws related to the operation of a vehicle.
- Notifying their supervisor if they have been issued a citation, upon return to the division or department.
- Paying for all tickets incurred when violating applicable vehicular laws.
- Returning a unit with at least a one-quarter (1/4) full gas tank;
- Notifying their manager prior to taking any planned time off exceeding one (1) workweek.
- Notifying their manager as soon as possible, but no longer than one (1) week after it is determined that any non-planned time off beyond one (1) week will be required. Should the employee be unable to return the vehicle, the employee's department shall arrange for the vehicle to be picked up from the employee's residence.
- Maintaining a departmental log for reporting purposes

4.0 FLOWCHART

N/A

5.0 REFERENCES

- Travel and Business Expense (GEN2)
- Alcohol- and Drug-Free Work Environment (SAF1)
- RTA Distracted Driving Policy (SAF2)

6.0 ATTACHMENTS

1. Vehicle/Equipment Request Form
2. 24-Hour Assigned Vehicle & Overnight Use Report Commuter Mileage Form

7.0 PROCEDURE HISTORY

N/A



Regional Transit Authority

8.0 SPONSOR DEPARTMENT

General Administration



Regional Transit Authority

New Orleans Regional Transit Authority
Non-Revenue Maintenance Operations

Vehicle/Equipment Request Form

Please fill all fields. Incomplete forms may be returned to you for completion.

REQUESTOR NAME (Last, First): BADGE: PHONE:

DEPARTMENT NAME & NUMBER: PROJECT: TASK:

ASSIGNMENT TYPE: PERMANENT LOANER/TEMPORARY STAFF ASSIGNMENT DEPARTMENT POOL ASSIGNMENT 24-HOUR ASSIGNMENT*

DATE REQUESTED: DATE REQUIRED: DURATION OF ASSIGNMENT:

TYPE OF VEHICLE-(SPECIFY OPTIONS BELOW): SEDAN SUV TRUCK VAN EQUIPMENT OTHER

OPTIONS / NOTES / DETAILS (PLEASE SPECIFY):

BUSINESS JUSTIFICATION:

ASSIGNED TO (EMPLOYEE NAME): BADGE:

DEPARTMENT: COST CENTER: LOCATION:

EMPLOYEE CLASSIFICATION:

SUPERVISOR NAME: BADGE:

APPROVED BY (CHIEF OR ABOVE):

SIGNATURE: BADGE: DATE:

-----NON-REVENUE USE ONLY BELOW THIS LINE-----

NON-REVENUE APPROVAL BY: BADGE: DATE:

UNIT ISSUED: DATE ISSUED: MILEAGE:

TAXABLE BENEFIT VEHICLE OVERNIGHT COMMUTER FORM

REPORTING PERIOD →	FROM: <u>November 1, 2019</u>	TO: _____, 2020	DUE DATE:
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YOU MUST SUBMIT THIS FORM, EVEN IF YOU DID NOT USE THE RTA UNIT TO COMMUTE
 - PLEASE COMPLETE, BASED ON YOUR ANNUAL SALARY, EITHER TOP SECTION OR BOTTOM SECTION
 - IF MULTIPLE VEHICLES WERE USED DURING REPORTING PERIOD, SUBMIT ONE FORM FOR EACH UNIT

NON-CONTROL EMPLOYEE WITH ANNUAL SALARY BELOW \$160,000			
NAME:			BADGE #:
VEHICLE USAGE	DATE FROM:	DATE TO:	
VEHICLE UNIT #:		VEHICLE CURRENT MILEAGE:	
NUMBER OF DAYS PER YEAR RTA UNIT WAS USED FOR COMMUTE PURPOSES (Excluding vacation, holidays, sick, jury duty, out of town business travel, bereavement, etc.) IF NONE, PLEASE ENTER "ZERO"→: NO. DAYS:			
TOTAL TAXABLE COMMUTE USE = Number of days usage per year from above multiplied by \$3.00 per day→:			TOTAL \$:
SIGNATURE: _____			DATE:

CONTROL EMPLOYEE WITH ANNUAL SALARY EXCEEDING \$160,000			
NAME:			BADGE #:
VEHICLE USAGE	DATE FROM:	DATE TO:	
VEHICLE UNIT #:		VEHICLE CURRENT MILEAGE:	
NUMBER OF DAYS PER YEAR RTA UNIT WAS USED FOR COMMUTE PURPOSES (Excluding vacation, holidays, sick, jury duty, out of town business travel, bereavement, etc.) IF NONE, PLEASE ENTER "ZERO"→:			NO. DAYS:
DAILY COMMUTE TRIP MILES (PLEASE SUBMIT MAPQUEST or GOOGLE MAP TO VERIFY YOUR COMMUTE MILEAGE). MapQuest /Google Maps is not required if commute miles is ZERO→:			One Way Miles: Round Trip Miles:
SIGNATURE: _____			DATE:
<p>THIS SECTION MUST BE SIGNED BY YOUR DEPUTY CEO AND/OR CHIEF FOR BOTH NON-CONTROL AND CONTROL EMPLOYEES.</p> <p>I hereby certify that all the above information is true and correct to the best of my knowledge.</p> <p>Name: _____ Badge No.: _____ Signature: _____ Date: _____</p>			

