Can an employee take a government vehicle home?

- Generally, no.
- But this is the government—there are exceptions!

<table>
<thead>
<tr>
<th>Not covered by HTW* rules</th>
<th>Allowed by HTW rules</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees on official travel</td>
<td>Field work</td>
</tr>
<tr>
<td>Employees on PCS travel</td>
<td>Clear and present danger</td>
</tr>
<tr>
<td>Employees essential for...</td>
<td>Compelling operational consideration</td>
</tr>
<tr>
<td></td>
<td>Emergency</td>
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</tbody>
</table>

*Home-to-Work transportation (HTW) is the use of a GOV, whether Agency-owned or leased, to transport an employee between his/her home and regular place of work.
Home-to-Work Transportation (HTW) Laws & Regulations

• 1986 Passenger Carrier Act – Home-to-Work

• Federal Management Regulation (FMR) 102-5, Home-to-Work Transportation
  • FMR Bulletin B-35, Home-to-Work Transportation

• Related to HTW:
  • 1989 Ethics Reform Act – Incidental Use
  • Comptroller General decisions
  • Other Fleet Managers’ experiences
  • Scope of Employment Determinations
HTW Basics

- Employees may be approved HTW by the head of the agency for—
  - Field work (up to 2 years)
    - Approved by person or specific job position
  - Clear and present danger (15 days)
  - Compelling operational consideration (15 days)
  - Emergency (15 days)

- Approval authority *may not be* delegated!

- **Field work** means official work requiring the employee’s presence at various locations other than his/her regular place of work. Field work covers: multiple stops (itinerant-type travel) within the accepted local commuting area; limited use beyond the local commuting area; and transportation to remote locations that are only accessible by Government-provided transportation.
• **Clear and present danger** means highly unusual circumstances that present a threat to the physical safety of the employee or their property when the danger is:
  – (1) Real; and
  – (2) Immediate or imminent, not merely potential; and
  – (3) The use of a Government passenger carrier would provide protection not otherwise available.

• **Compelling operational considerations** means those circumstances where home-to-work transportation is essential to the conduct of *official business* or would substantially increase a Federal agency’s efficiency and economy.
Still more HTW basics

- **Emergency** means circumstances that exist whenever there is an immediate, unforeseeable, temporary need to provide home-to-work transportation for those employees necessary to the uninterrupted performance of the agency’s mission (assumes other transportation would not be available).

- **Telework, Virtual Workers, and Home-to-Work**—
  - If someone asks, refer them to the General Counsel.
  - GSA OGC says HTW still applies even if the employee’s home is the official duty station.
  - At least one agency’s GC has disagreed with this interpretation.
Reports to Congress:

Agencies “must submit your determinations to the following Congressional Committees:
(a) Chairman, Committee on Homeland Security & Governmental Affairs
(b) Chairman, Committee on Oversight and Government Reform

Agencies must report determinations to Congress no later than 60 calendar days after approval. Agencies may consolidate any subsequent determinations **into a single report and submit them quarterly.**
Documentation/Logs:

- Agencies must maintain logs or other records necessary to verify that any home-to-work transportation was for official purposes.

- Each agency may decide the organizational level at which the logs should be maintained and kept.
Tracking HTW Usage

Documentation/Logs:

The logs or other records should be easily accessible for audit and should contain:

(a) Name and title of employee (or other identification, if confidential) using the passenger carrier;
(b) Name and title of person authorizing use;
(c) Passenger carrier identification;
(d) Date(s) home-to-work transportation is authorized;
(e) Location of residence;
(f) Duration; and
(g) Circumstances requiring home-to-work transportation.
# HTW Log Example – GSA

## Monthly Home-to-Work Transportation Log

**See reverse for instructions on completing form and for privacy act information.**

<table>
<thead>
<tr>
<th>EMPLOYEE NAME AND TITLE <em>(If confidential, provide other identification)</em></th>
<th>SOCIAL SECURITY NUMBER</th>
<th>OFFICE SYMBOL</th>
</tr>
</thead>
<tbody>
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</table>

<table>
<thead>
<tr>
<th>HOME ADDRESS OF EMPLOYEE <em>(Include ZIP code)</em></th>
<th>PAYROLL BLOCK NUMBER</th>
<th>DETERMINATION NUMBER</th>
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<tbody>
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<th>DURATION OF AUTHORIZATION</th>
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<table>
<thead>
<tr>
<th>DATE</th>
<th>CIRCUMSTANCES REQUIRING HOME-TO-WORK TRANSPORTATION</th>
<th>OTHER THAN FIELD WORK <em>(Check)</em></th>
<th>FIELD WORK <em>(Check)</em></th>
<th>VEHICLE LICENSE TAG NUMBER</th>
<th>ROUND TRIP <em>(Check)</em></th>
<th>ONE WAY TRIP <em>(Check)</em></th>
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</table>

**FedFleet 2019**
<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Purpose</th>
<th>Miles</th>
<th>Start Location</th>
<th>End Location</th>
<th>Total Number of Trips</th>
<th>Round Trip Total</th>
<th>One Way Trip Total</th>
<th>TOTAL</th>
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COMPUTE TOTAL AS FOLLOWS:
- Multiply total number of round trips by $3.00
- Multiply total number of one way trips by $1.50
- Enter results in appropriate blocks and add for total

SIGNATURE OF EMPLOYEE

DATE

SIGNATURE AND TITLE OF CONTROLLING OFFICIAL

DATE

GENERAL SERVICES ADMINISTRATION

GSA FORM 3601 (10-88)
Not so basic HTW basics

• Incidental use policies?

• Accidents while using HTW – Scope of Employment?

• Comptroller General Decisions!
  – Search Home-to-Work Transportation

• Telematics (maybe?)
  – Location data– monitor driving to enforce official policies and minimize incidental usage.
HTW and potential tax liability*

- IRS Fringe Benefit Guide for Federal, State, and Local Governments:

- IRS Publication 15-B, Employer’s Tax Guide to Fringe Benefits

- IRS video: [https://www.irsvideos.gov/EmployerProvidedVehicles/](https://www.irsvideos.gov/EmployerProvidedVehicles/)

*Thank you, Department of Labor and the IRS!
HTW and the role of the fleet manager

Different for each agency, but recommend that managers at least:

• Publish an internal HTW policy
• Develop HTW approval process
• Develop HTW reporting process
• Develop driver logs/tracking mechanism(s)
• Work with CFO and GC with regards to potential tax liability