

Iowa State University Extension Leased Vehicle Policy

This policy is a supplement to the Iowa State University [Transportation Services Leased Vehicle Policy and Procedures](#).

Leased vehicles are for official Iowa State University Extension business ONLY. However, the leased vehicle may be driven to a private residence and parked overnight when the driver is departing early in the morning or returning from meetings/travel late at night; when offices are located in areas where leaving vehicles may expose them to vandalism; or when the safety of personnel leaving or arriving after normal business hours is a concern.

Authorized Passengers

Authorized passengers include university employees or volunteers while on authorized university business.

Unauthorized passengers are prohibited from traveling in university vehicles. Examples of unauthorized passengers are an employee's spouse, children, or other family members; students, friends, or neighbors of a university employee driver; or members of the general public. Unauthorized passengers will not be covered for property damage, bodily injury, or liability by the university or the Board of Regents, State of Iowa Motor Vehicle Liability Pool.

In extenuating circumstances, a request for authorization for passengers otherwise considered unauthorized must be submitted in writing and approved by the Office of Risk Management before travel occurs. Examples of passengers who may be considered for authorization are volunteers to a university unit who are riding or driving a university vehicle for a documented university purpose.

Business Travel

IRS regulations require travel between the ISU Extension office and the employee's personal residence to be treated as taxable personal use.

All ISU Extension employees with a leased vehicle must maintain a monthly mileage log listing business miles and personal miles for a total monthly mileage amount.

Business Miles

- Employees housed on campus – business travel to/from your campus office
- Employees housed in a county office – business travel to/from your county office
- Employees not housed on campus or in a county office – business travel to/from “work location” as defined in the Memorandum of Understanding
- Employee with regional responsibilities – business travel to/from the county extension office, in assigned region, closest to your home

Personal Miles

- Mileage to/from personal residence (exception: signed Memorandum of Understanding listing the personal residence as the “work location”)
- Mileage for personal use (in case of emergency only)

Monthly Reporting

Employees must track the following (see the Mileage Log Template, available from the [Extension Finance Web site](#)):

- Date of travel
- Beginning and ending odometer reading
- Miles traveled
- Purpose/description of travel
- Business or personal travel

Monthly Mileage Log must be sent to Joan Ballard, Extension Finance Office, by the 15th day of each month. Joan will submit the monthly mileage total to ISU Transportation Services and the employee personal mileage to ISU Accounting to be reported as an employee benefit subject to taxation.

Important Reminder

The leased vehicle should be driven for all business travel; **mileage reimbursement is not allowed for ISU Extension employees who have a leased car** (exception: leased car is not available due to maintenance/repair/service).

For More Information

For more information, contact the Director of Budget and Finance, Extension Finance Office, 2280 Beardshear Hall, Ames, IA 50011-2026, (515) 294-1600.

IOWA STATE UNIVERSITY University Extension

... and justice for all

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Many materials can be made available in alternative formats for ADA clients. To file a complaint of discrimination, write USDA, Office of Civil Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call 202-720-5964.

Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call 202-720-5964.

Issued in furtherance of Cooperative Extension work, Acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture. Jack M. Payne, director, Cooperative Extension Service, Iowa State University of Science and Technology, Ames, Iowa.