

HARRODSBURG CITY COMMISSION
MERCER COUNTY, KENTUCKY
ORDINANCE NO. 2017- 21

**AN ORDINANCE AMENDING CITY OF HARRODSBURG PERSONNEL
POLICY UPDATED MAY 1, 2013, TO INCLUDE TAXABLE BENEFITS.**

WHEREAS, the Board of Commissioners of the City of Harrodsburg desire to amend the City of Harrodsburg desire to amend the City of Harrodsburg Personnel Policy, updated May 1, 2013, to include the following “Taxable Benefits” to be set out on page 38 of the Personnel Policy following the section referred to a “Work Week”.

NOW, THEREFORE, be it ordained by the City of Harrodsburg Commission that the following referred to “Taxable Benefits” shall be added as an additional section under Compensation Plan on page 36 of the City of Harrodsburg Personnel Policy, updated May 1, 2013. The Personnel Policy shall be amended to include the following:

Taxable Benefits

1. City Owned Vehicles Usage:

A. Unless specifically exempted by federal regulations, take-home city vehicles shall be a taxable benefit. Employees who drive city-owned vehicles to and from work shall be credited with additional gross income for tax purposes in the amount of \$1.50 per day for each day the vehicle is driven to work and \$1.50 per day for each day the vehicle from work to the employee's home. For example, if an employee drives to and from work 10 times during a pay period the employee shall be credited with an additional income of \$30.00 for tax purposes for the pay period.

B. The following vehicles are exempt from fringe benefits under the IRS regulations: Police Department vehicles and Fire Department vehicles, whether marked or unmarked are exempt, due to the fact that the employee is on call, and the employee is required to use the vehicle for commuting, and the vehicle shall not be allowed for personal use, and the vehicle is marked by insignia that it is a public safety vehicle, and for unmarked vehicles driven by police that is being driven home for law enforcement purposes, such as prevention or investigation crimes.

C. No employee is allowed or permitted to use their take home vehicle for personal use. Any employee violating this policy shall be subject to disciplinary action, including not being allowed to drive the vehicle to and from his/her home.

2. Uniform Policy

A. The City does provide uniform funding for employees in its annual budget.

B. All employees who are authorized to wear uniforms provided by the city shall wear the uniforms during all working hours. Uniforms provided by the City shall be worn

only to and from work, and while at work. This includes all clothing that displays the City's name or logo. Any violation of this policy shall subject the Employee to disciplinary action.

C. If the city provides “everyday apparel” in lieu of uniforms (ie., blue jeans, civilian clothing for sworn police personnel, etc.) The actual allowance or cost of apparel shall be considered taxable benefits and credited with additional income for the amount of the expenses for tax purposes for each pay period.

D. Employees eligible for safety (steel-toed) shoes shall wear the shoes at all hours while at work. Safety (steel-toed) shoes shall not be considered taxable benefits.

This Ordinance shall become effective upon its passage, approval, and publication as required by law.

Passed 1st reading _____

Passed 2nd reading _____; Said Ordinance was read and approved on the _____ day of _____, 2017.

Published: _____

EDDIE LONG, MAYOR
CITY OF HARRODSBURG

ATTEST:

KIM STINNETT, CITY CLERK