



## **OBJECTIVE**

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To supplement and clarify the Vehicle Acquisition and Use policy #2.72 as it relates to gift vehicles.

## **POLICY**

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Applies to: Any person assigned a gift-in-kind university vehicle  
Issued: 03/2007  
Edited: 10/2008

### I. Gift vehicles

- A. Gift vehicles may be donated, leased or provided as gift-in-kind to the university.
- B. The gift agreement must be documented and approved by University Development for all gift vehicles.

## **PROCEDURE**

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Applies to: Any person assigned a gift-in-kind university vehicle  
Issued: 03/2007  
Edited: 10/2008

### I. Definitions

Gift Vehicles – vehicles donated to the university, titled in the name of The Ohio State University and treated as any other state-owned vehicle. Provisions of the [Vehicle Acquisition and Use Policy #2.72](#) apply.

Gift Leased Vehicles – vehicles documented by a formal lease agreement and treated as any other state leased vehicle. The lessor retains title for the vehicle. Provisions of the [Vehicle Acquisition and Use Policy #2.72](#) apply.

Gift-in-Kind Vehicles -- vehicles provided for a specified period of time. The vehicle is usually assigned to a specific employee and the dealership or owner retains title. Gift-in-kind vehicles that are assigned to an individual and provided as part of a compensation package must be specified in the letter of offer or employment agreement. The following procedures apply specifically to gift-in-kind vehicles.



II. License Plates and Fuel for Gift-in-Kind Vehicles

- A. State license plates are not provided for gift-in-kind vehicles.
- B. University fuel options are not available for gift-in-kind vehicles.

III. Driver Qualifications for Gift-in-Kind Vehicles

- A. At a minimum, all drivers of university gift-in-kind vehicles:
  - 1. Must have a valid United States or Canadian driver's license.
  - 2. Must be at least 18 years of age.
  - 3. Must be a university faculty, staff, student employee, or otherwise working in an official capacity for the university.
  - 4. Must be authorized by the using department head.
  - 5. Must meet university standards, as specified by Transportation & Parking Services, to operate a university owned or leased vehicle.
  - 6. Must be registered with Transportation & Parking Services for insurance purposes.
- B. It is the using department's responsibility to ensure that all driver qualifications are met.

IV. Insurance and Accident Reporting for Gift-in-Kind Vehicles

- A. To ensure university insurance coverage, the [Gift-in-Kind Registration form](#) must be completed and submitted to Transportation & Parking Services when the vehicle is accepted.
- B. Only the employee who is assigned the vehicle is covered by university insurance, and only after s/he is registered with Transportation & Parking Services.
- C. Family members or other drivers of gift-in-kind vehicles are not covered by university insurance.



- D. Provisions for reporting accidents covered in the [Vehicle Acquisition and Use Policy #2.72](#) (section VII) apply to employees who are assigned gift-in-kind vehicles.
- E. Family members or other drivers of gift-in-kind vehicles that are covered under private insurance policies are not subject to the requirements of the [Vehicle Acquisition and Use Policy #2.72](#).

V. Personal Use of Gift-in-Kind Vehicles

- A. All personal use miles must be documented and submitted to the Office of Human Resources by October 31 each year.
- B. The employee will be taxed on the annual lease value of the vehicle for the percent of personal use identified.
- C. If documentation designating the percent of personal usage is not maintained or if it is not submitted to the Office of Human Resources by October 31, the employee will be taxed on the entire annual lease value.

**RESOURCES**

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Ohio State, [Transportation & Parking Services](#), 614-292-9341