



**State of Montana**  
**DEPARTMENT OF CORRECTIONS**  
**STATE VEHICLE COMMUTING**

*This form is only applicable to employees using a State vehicle to commute from the employee's residence to the worksite and to employees sharing or benefitting from regular commuting.*

Please verify the number of days per pay period the employee plans to commute using a State vehicle. It is the responsibility of the employee to notify the payroll office of any changes in vehicle usage.

In accordance with 26 *CRF ss 1.61-21(f)(3)*, and *IRS Publication 15-B (2009), p. 24*, "Commuting Rule" employees commuting and sharing or benefitting from regular commuting will be taxed on \$3.00 per day non-cash compensation for each day commuted to and from work.

For example, calculation of the number of days per pay period for an employee driving four days per week would be determined as follows:

- $4 \text{ days per week} \times 52 \text{ weeks per year} = 208 - 15 \text{ (days vacation)} = 193 \div 26 \text{ (number of pay periods per year)} = 7.42 \text{ days per pay period.}$

Employee Name (printed) \_\_\_\_\_

Days per period of car usage \_\_\_\_\_

Payroll location \_\_\_\_\_

Date vehicle usage started \_\_\_\_\_

\_\_\_\_\_  
Employee Signature Date

Employee ID # \_\_\_\_\_