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## FALL RIVER RURAL ELECTRIC COOPERATIVE, INC.

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### GENERAL POLICY No. 622 SUBJECT: COOPERATIVE VEHICLES

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#### I. PURPOSE:

To establish a written policy governing the use of Cooperative vehicles and equipment by employees and board members.

#### II. POLICY:

##### A. General

1. Subject to the required use of certain vehicles for commuting purposes, no Cooperative vehicle or equipment shall be used for personal purposes, other than *de minimis* personal use, i.e., stopping on a personal errand while commuting to and from work, or stopping for a meal while engaged in regular business activities on behalf of the Cooperative.
2. This policy establishes the Cooperative's requirement as to the care of and responsibility for assigned vehicles and equipment; recordkeeping requirements to be followed by employees and board members using Cooperative vehicles; and tax consequences, if any, to employees for their use of vehicles and equipment as hereinafter set forth.

##### B. Assignment of Vehicles and Responsibility

1. The CEO/General Manager, or their designee, shall be responsible for the assignment, reassignment, and oversight of all Cooperative vehicles and equipment.
2. Each employee who has been assigned a vehicle or equipment shall be responsible for the maintenance and care of the vehicle and equipment (at the Cooperative's expense) and shall maintain

maintenance and mileage logs as required by management. Such logs shall be provided to the CEO/General Manager or their designee on a monthly basis to become a permanent part of the Cooperative's records on transportation expenses.

C. Use of Certain Vehicles for Commuting Purposes

1. Specialized Utility Repair Trucks – Management shall identify those specialized utility repair trucks that shall be driven home by employees in order to enable them, in emergency situations, to restore or maintain electric service to consumers.
2. Other Vehicles used for Commuting – Management shall also specify those other vehicles (that do not qualify as specialized utility repair trucks) that are required to be driven home by employees for bona fide, non-compensatory business reasons. The use of these vehicles shall be subject to the special IRS rules related thereto for valuing commuting expenses.

D. Use of Certain Vehicles for Personal Use

1. If the Board or management authorizes personal use of Cooperative vehicles or equipment, the employee will be required to reimburse the Cooperative at the established rate per mile or per hour depending on the applicable rate at the time of use.
2. The Board and/or management from time to time will establish the applicable rate and terms for each vehicle or equipment.

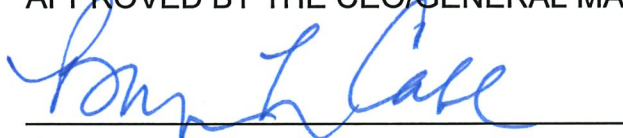
III. **RESPONSIBILITY:**

The CEO/General Manager or their designee shall have the authority to grant permission for personal use subject to the provisions of this policy and shall be responsible for implementation of this policy.

IV. **PRIMACY OF POLICY:**

This policy supersedes any existing policy that may be in conflict with the provisions of this policy.

APPROVED BY THE CEO/GENERAL MANAGER



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Bryan Case, CEO/GM

DATE EFFECTIVE: April 21, 1986  
DATE REVISED: September 22, 2014  
April 22, 2019  
August 22, 2022  
January 26, 2026