

## **I. Introduction/Purpose**

The purpose of this policy is to promote and assist employees with the ability to plug in and charge their Electric Vehicles at their workplace. Workplace charging can benefit employees by extending Plug-in Electric Vehicle range and helping employees green their commutes. It also demonstrates our organization's environmental leadership to employees and visitors, and enhances the company's brand as socially and environmentally responsible. In addition, it helps the country to meet greenhouse gas and criteria pollutant emissions reduction goals, and supports the use of domestic fuel. Finally, offering this benefit strengthens the organization by helping to attract and retain top-notch talent.

## **II. Policy and Procedures**

### **A. Eligibility**

All active, regular employees who work 30 hours or more a week are eligible for this benefit.

### **B. Usage**

Employees will be allowed to plug in and charge their plug-in electric or plug-in hybrid vehicle (that are being used for commuting purposes) while on company premises from existing resources. Resources are determined, managed, and maintained by the facilities staff at each site. Typically this would be a standard, accessible 110/120 Volt, 15 to 20 amp exterior receptacle/outlet (aka Level 1), but may also include any Level 2 or Level 3 charging resources.

### **C. Charging Time Allowed**

As this is a commuter benefit, employees will be allowed to charge at least the number of hours required that would ensure an all-electric return commute, or if not possible for the vehicle's battery range, to a full battery state to ensure maximum electric mileage on the return. Employees are only allowed to charge during their regular working hours while on site for a regular work day.

### **D. Safety Requirements**

Electric Vehicle Supply Equipment and any required electrical cords must be set up and used in a safe manner, per the local EHS department approval. It must not present an obvious trip hazard (such as across a sidewalk), nor risk of electrical hazard through exposure to standing water. (EVSEs should be suspended at least 18 inches from the ground or floor using a hook and/or strap, cable, or stand any of which to be provided by the employee, and inspected by EHS if needed.)

### **E. Etiquette**

Charging will be provided on a first come first served basis regardless of the type of plug in vehicle. Employees should take consideration to monitor and move their vehicle once it is fully charged to allow another vehicle in the spot. Alternatively or in addition, employees should leave a note with contact info on their dashboard in case a driver should want to request usage of the charging resource. Employees are expected to respect each other's personal property, which includes the vehicle itself and any related charging equipment or cables.

### **F. Statement of No Tax Liability**

The IRS considers that Transportation (commuting) benefits can be considered as exempt from taxation if "de minimis", whose value is (after taking into account the frequency with which the employer provides similar fringe benefits to his or her employees) so small that accounting for it is unreasonable or administratively impracticable. Therefore taxpayers can exclude this benefit from any taxable concerns (See section 132(a)(4) of the Fringe Benefits Tax Code). If this status changes in the future, participants will be informed as to what changes will take place.

**G. Potential Cost Changes in the Future**

This benefit is currently offered at no cost to the employee. If the organization determines in the future that an employee contribution is required due to increased demand for resources, it may be a rounded flat fee bi-weekly or monthly amount estimated on the employee's usage (in kWh) multiplied by the current electrical rate. This would likely be in the range of \$10 to \$30 per month (\$5 to \$15 per pay period).

Example formula: 25 mile one way commute, 6 kWh (daily to full charge)\* 21 work days per month=126 kWh per month\*\$0.12 per kWh=\$15.12 per month (\$6.98 per pay period)

**H. Authorization Tag in the Future**

Administration may decide an authorization tag that would hang on the rearview mirror of a charging vehicle is required. This tag should be displayed whenever charging, as it would indicate to the parking authority, police, and the general public that the vehicle is authorized to be charging on the site. One day temporary "paper tags" would also be provided for guests.

Example based on employee in section G.: Employee could pay for a \$20 monthly for a tag and would be entitled to charge up to 7 hours per day.

**II. Forms**

n/a

**III. Appendix**

n/a