

Oklahoma State University Policy and Procedures

SHUTTLE BUS OPERATIONS

3-0513
ADMINISTRATION & FINANCE
October 2004

Statement of Operations

Faculty and Staff Commuting on a "Walk-up" and "Space Available" Basis

1.01 In an effort to further increase the level of satisfaction among shuttle bus customers, the following statement of operations shall be in effect until further notice:

A. Faculty and staff traveling on *University business* should make a reservation via the shuttle bus reservation system. Departments, not faculty and staff members will incur charges for transportation on University business. University business is defined as travel between campuses for any legitimate business reason, e.g., teaching a course, advising, committee or departmental meetings. Commuting between an employee's residence and their primary place of employment is *not* classified as University business.

B. The General Counsel of the University has opined that providing transportation for employees from their residence to their primary place of work is generally a taxable benefit. An exception to this rule is granted within the Internal Revenue Code **if providing such transportation may be implemented at no additional costs to the employer and if only a small number of employees are affected.**

C. In light of this opinion, the University will allow faculty and staff who are commuting from their residence to the primary place of work to ride the shuttle bus at no charge on a "*walk up*" and "*space available*" basis. Specifically, faculty and staff riding on a walk up or space available basis may ride only after all other paying customers have been seated and the driver determines that an open seat is available. Alternatively, commuting faculty and staff who desire a guaranteed seat on a specific bus run are eligible to secure a reserved seat at the established fare.

Approved: October 2004