

<b>POLICY NO:</b>	PE 013
<b>POLICY TITLE:</b>	TAXABLE BENEFIT ON VEHICLES
<b>DEPARTMENT:</b>	PERSONNEL
<b>APPROVAL DATE:</b>	09-12-96 (December 1996)
<b>REVISION DATE:</b>	14-01-97; 06-04-01; 30-07-13; 2016-04-47 (April 28, 2016)
<b>REVIEW DATE:</b>	

**Policy Statement:**

The County support employees who as a condition of their employment must use a County vehicle to perform their duties. The Policy ensures a rapid response to on-call situations, while balancing the need for employees to respond to family and personal needs.

**Purpose:**

To establish guidelines for employee use of municipally owned or leased vehicles, who as a result of requirements of their position, take the vehicle home evenings and weekends.

**Policy:**

- (1) An employee may have personal use of a County vehicle while acting on behalf of the County as part of an on-call, standby, or extraordinary circumstance. The employee is permitted to do required day to day errands and activities as necessary. These kilometres will be recorded as personal and will be charged as a taxable benefit.
- (2) Non County employees may need to be transported on occasion in County vehicles.
- (3) A mileage log must be maintained on a daily basis for the kilometres travelled from home to the first work site of the day and from the last work site to home. This log will form the basis of the **operating cost taxable benefit** to be calculated and included on the employee's T4.
- (4) Mileage logs are the responsibility of the employee. Should an employee fail to maintain and submit an accurate log on a monthly basis, the taxable benefit

will be calculated from the individual's residence to the County office and back to the residence.

- (5) Mileage logs are to be reviewed and approved by the individual's supervisor and submitted to the payroll department at the same time as monthly timesheets.