

REIMBURSEMENT OF PRIVATE VEHICLE USE FOR BUSINESS PURPOSES

Background

The District believes that both certified and support employees who use their private vehicle for pre-approved business use, during the regular school day and, on occasion after hours, should be appropriately reimbursed.

An appropriate reimbursement rate is based on the reasonable per-kilometer allowance, as set by Canada Revenue Agency (CRA) and posted on the CRA website. The District reimbursement rate may be equal to or less than the CRA per-kilometer allowance, as determined by the Secretary-Treasurer, but shall never exceed the established CRA per-kilometer allowance.

Canada Revenue Agency considers driving back and forth between home and work as personal use mileage, not business use mileage.

Employees shall be responsible for all costs associated with this vehicle, including but not limited to expenses for operation, maintenance, registration, interest and lease or capital costs, as applicable.

The District also recognizes that if an employee is required as part of the employee's duties to transport others, then the employee must be aware of liability requirements as outlined in Administrative Procedure 543.

Procedures

1. School-based Employees

- a. The District believes that school-based employees receive reimbursement for mileage at the discretion of their site administrator, at the District approved per kilometer rate, as reviewed from time to time and set at the discretion of the Secretary-Treasurer.
- b. Expenditures of this nature must be pre-approved in advance.
- c. Requests should be submitted on an Administration Travel and Expense Claim Form and include a mileage log with date, reason, and kilometers travelled for each instance.
- d. Reimbursements of this type are not considered a taxable benefit.

2. Other Employees

- a. The District believes that non-school-based employees who use their private vehicle for regular business use, as a condition of *employment*, receive an *annual vehicle allowance, paid monthly according to the terms and amount set out in their* contract of employment.
- b. A mileage verification log must be submitted to the Finance Manager, covering the period of a calendar year no later than the established deadline during the January following the end of any calendar year. Deadlines will be communicated in each December, via email, to all allowance recipients.
- c. Allowances of this type may have all or a portion of the amount designated as a taxable benefit.