

Vehicle Policy – Emera Canadian Affiliates

Reference:
VP 08 03

Revision:
4.0

COMPANY VEHICLE USE POLICY

Page:
1 of 3

Date:
Revised: 2014 03 31

1.0 INTRODUCTION

Emera's focus is to ensure that company-provided vehicles are cost effective. Emera is responsible for adhering to all government legislation with regards to Canada Revenue Agency (CRA) taxable benefits, insurance, laws, regulations and [Safety Practices](#). All Emera employees who are assigned or required to drive an Emera company vehicle are to review this vehicle policy with their supervisor and sign off with the understanding of their responsibilities. Once completed, the sign-off sheet needs to be forwarded to the appropriate Human Resources (HR) representative to be saved in the employees file. Click [here](#) for the sign off sheet. (Will link once sign off sheet is saved on Grid)

This Vehicle Policy document will apply to all vehicles associated with Emera employees and Emera approved Contractors working on projects

2.0 PERSONAL DRIVING

According to CRA, the personal driving of an employer's vehicle is a taxable benefit to the employee. Personal driving is any driving by an employee, or a person related to the employee, for purposes not related to his or her employment. This includes:

- vacation trips;
- driving to conduct personal activities; and
- travel between home and a regular place of employment even if you are required to drive the vehicle home, while “on call”

Generally, a **regular place of employment** is any location at which you regularly (as a rule) report to work. Exceptions to personal driving will be employees who are temporarily working at a location other than their regular report-to location and are required to travel from temporary accommodations provided by Emera to a temporary work location – the distance/ kilometers travelled will be considered business. Also, the nature of work for certain work sites may deem them not to be considered a regular place of employment and distance travelled from home to work site could also be considered business. Please check with your supervisor for more information.

Emera prohibits the use of personal driving except for kilometers travelled by an employee who is not located at their principal place of residence. For example, an employee travelling to an Emera location where that employee could not reasonably be expected to return to their principal place of residence daily. An employee's “**principal place of residence**” is the place where the employee maintains a self-contained domestic establishment. The term “**self-contained domestic establishment**” is defined as a dwelling-house, apartment or other similar place of residence where a person generally sleeps and eats. A residence is considered to be a self-contained domestic establishment if it is a living unit with restricted access that contains a kitchen, bathroom, and sleeping facilities. A room (or rooms) in a hotel, dormitory, boarding house or bunkhouse would not ordinarily be a self-contained domestic establishment.

3.0 PROCEDURES FOR COMPANY-OWNED VEHICLES

- Vehicles will be from the fleet and will be assigned to an individual employee. Employees and contractors will sign out a fleet vehicle when required. Fleet must be advised of all changes in vehicle assignment to update the vehicle master list.
- All Company-owned vehicles shall have colors and markings in accordance with Vehicle Practice [VP 03 24](#). Only under exceptional circumstances will a Company-owned vehicle be unmarked.
- Company-owned vehicles will be locked and parked on Emera company property, company rental units or airport parking when not required for use.

Reference: VP 08 03	Revision: 4.0	COMPANY VEHICLE USE POLICY
Page: 2 of 3		
Date: Revised: 2014 03 31		

- Only Emera personnel (Emera employees and approved contractors) are authorized to drive Emera vehicles.
- A procurement vehicle card will be issued by Fleet Services to every vehicle, capturing all fuel, maintenance and card fees. Fleet Services will also provide a personal use vehicle log and insurance cards for each vehicle.
- Weekly mileage readings are required by Fleet Services to allow for proper maintenance intervals. Through ARI (ARI Canada), a full-service fleet management company) approval technicians, maintenance vendors will be contacted and setup by vehicle location, to provide required maintenance services.

4.0 DEFINITION OF AUTOMOBILE VERSUS MOTOR VEHICLE

CRA separates vehicles into 2 classifications; automobile and motor vehicle as they are treated differently for tax calculation purposes.

- Emera company automobiles would be classified as vehicles that are designed primarily to carry individuals on streets and highways and have the seating capacity for not more than the driver and eight passengers such as a car, a king cab truck or SUV that has not been altered. The personal kilometers driven while on standby are a taxable benefit. The taxable benefit calculation uses the cost of the vehicle, days available, personal kilometers that impact on business use, CRAs prescribed 2014 standby rate of .27cents per km and an operating cost.
- Emera company motor vehicles have a seating capacity of no more than the driver and two passengers such as a pickup truck, bucket truck or a vehicle that has been permanently altered to carry tools or equipment such as a van. The personal kilometers driven while on standby are a taxable benefit. The taxable benefit calculation for a motor vehicle uses the CRAs prescribed 2014 standby rate .27 cents per km multiplied by the personal kilometers driven on standby.

5.0 EMPLOYEES' RESPONSIBILITIES – COMPANY-OWNED VEHICLES

- Employees must have a valid and current license on file with Emera.
- Employees who operate vehicles over 4500kg must provide a [Drivers Abstract](#) every year
- Review policy with supervisor and sign off
- Abide by the policy
- Employees / contractors are personally responsible for any convictions or infractions covered by the Motor Vehicle Act or local and parking violations.
- Ensure log books are completed for each company vehicle driven and maintained for 7 years for all kilometers driven.
- Ensure annual year end Auto Taxable Benefit Form is completed and forwarded to supervisor for approval. If forms not submitted to payroll by the deadline all km's for the year will be assumed as personal driving and the corresponding taxable benefit will be applied.
- Employees/contractors are only allowed to carry authorized passengers. Authorized passengers include other employees, contractors, vendors, or a person directly engaged in company business.

Reference:	Revision:	COMPANY VEHICLE USE POLICY
VP 08 03	4.0	
Page: 3 of 3		
Date:		
Revised: 2014 03 31		

6.0 SUPERVISORS' RESPONSIBILITIES –COMPANY OWNED VEHICLES

- Implementing and enforcing the policy.
- Ensuring each employee/contractor assigned a vehicle understands their responsibility and has signed off in agreement.
- Responsible to ensure auto taxable benefit forms are completed for employees who are terminated or retire before the end of the year.
- Reviewing and ensuring all documents are completed accurately.
- Forward the employee's/contractor's driver's license and abstract to HR, Client Services. This will be filed in the employee's personal file.
- Must provide comment on Auto Taxable Benefit Form provided by employees claiming no personal kilometers such as home office.
- Vehicle locked in secure compound with keys locked in office.
- Verifying end of year kilometers matches the beginning of next year kilometer for each vehicle they are responsible for.
- Notify your Fleet department immediately when a vehicle is transferred to another supervisor, employee or approved contractor
- Notify your fleet department immediately if a vehicle has been altered to change the classification from automobile to motor vehicle.
- Ensure keys are returned by employees/approved contractors and vehicles parked on Emera property when not in use. In the event keys cannot be returned, other arrangements must be made with the supervisor.

7.0 INSURANCE

Emera's policy is to self-insure damage to its own vehicles. Therefore, if an Emera vehicle is involved in an accident during unauthorized use of the vehicle and the driver is considered at fault, the employee/approved contractors will be held responsible for the cost of damages in addition to any disciplinary action imposed.

8.0 RECORD KEEPING

Employees/contractors will be required to keep a daily log. This will include all business and personal driving for the company vehicle assigned to them. Employees/contractors will be provided with a Log Book. The records will be returned to the supervisor and kept for seven (7) years. Employees/contractors who drive a vehicle over 4500kg are also required to keep an additional hours of service log book according to Provincial regulations.

9.0 CONSEQUENCES

Appropriate disciplinary action up to and including termination will be taken against any employees/contractors found to have violated this policy

10.0 INQUIRIES

Contact Fleet for more information about this policy.

COMPANY VEHICLE USE POLICY SIGN-OFF SHEET

I, _____ have reviewed Nova Scotia Power's Company Vehicle Use Policy (VP 08 03) with my supervisor. I understand and will comply with NSPI's Company Vehicle Use Policy. I have also been given an Employee Personal Use Vehicle Log and I understand how to fill it out properly.

Sign and date below:

Employee: _____ Date: _____

Supervisor: _____ Date: _____