

## APPENDIX "E"

### PRIVATELY OWNED VEHICLES

#### 1:01 Reimbursement Rates

An allowance for the use of a privately owned vehicle, for travel on government business, when authorized by a branch head, shall be paid.

The following formula shall be utilized to calculate the value of the allowances:

Base Rate = 41.0¢/km based on a price of \$1.00/litre of regular gasoline, (south of the 53rd) and 45.4¢/km (north of the 53rd parallel).

The kilometer rates shall be adjusted based on the following ratio:

- for every full 7.0¢ increase/decrease in the price per litre of regular gasoline from the base rate of \$1.00/litre, there shall be a 1.0¢/km increase/decrease in the private vehicle kilometer reimbursement rates from the base rate of 41.0¢/km and 45.4¢/km respectively.
- for a privately owned motorcycle the same formula shall apply however the base rate shall be 22.2¢/km and 24.5¢/km respectively.

The private vehicle kilometre rates shall be determined based on the previous six (6) months average of regular gasoline prices in Winnipeg. A semi-annual review, for April 1 to September 30, and October 1 to March 31, will be conducted. Any increase or decrease resulting from a review shall be effective October 1 and April 1 respectively. The first potential adjustment would be scheduled to occur October 1st or April 1st, whichever occurs first, following the date of signing.

#### For Employees Resident

	<u>South of 53</u>	<u>North of 53</u>
(a) privately owned vehicle rates:		
Effective April 1, 2023	46.0¢/km	50.4¢/km
Effective October 1, 2023	47.0¢/km	51.4¢/km
Effective April 1, 2024	46.0¢/km	50.4¢/km
Effective October 1, 2024	46.0¢/km	50.4¢/km
Effective April 1, 2025	46.0¢/km	50.4¢/km
Effective October 1, 2025	45.0¢/km	49.4¢/km
(b) the use of a privately owned motorcycle, when authorized by a branch head, shall be reimbursed at the following rates:		
Effective April 1, 2023	27.2¢/km	29.5¢/km
Effective October 1, 2023	28.2¢/km	30.5¢/km
Effective April 1, 2024	27.2¢/km	29.5¢/km
Effective October 1, 2024	27.2¢/km	29.5¢/km
Effective April 1, 2025	27.2¢/km	29.5¢/km
Effective October 1, 2025	26.2¢/km	28.5¢/km

1:02 The above allowance covers all costs relative to the operation of the vehicle except bridge, ferry or highway tolls and parking, as authorized, which may be claimed as incurred.

#### 1:03 Residence to Work Location

- (a) Transportation of an employee between the employee's residence and headquarters may not be claimed except where the employee has been called back to return to work:
- i) outside of the employee's normal hours on the employee's regular working day or shift; or
  - ii) on the employee's day of rest;

- (b) where an employee is assigned to a beat, patrol area, territory or work location which is outside the headquarters area to which the employee would otherwise relate, the additional distance to travel to that beat, patrol area, territory or work location over that which would otherwise be incurred in travel from the employee's residence to the employee's headquarters may be claimed.

#### 1:04 **Special Areas**

When authorized by a branch head, the use of a privately owned vehicle for travel on government business in the vicinity of towns which are in those areas covered by remoteness allowances and which also do not have road access to a provincial trunk highway, will be paid \$19.34 per day plus 29.4 ¢/km.

Effective April 1, 2023	\$19.34 per day plus 32.4¢/km
Effective October 1, 2023	\$19.34 per day plus 33.4¢/km
Effective April 1, 2024	\$19.34 per day plus 32.4¢/km
Effective October 1, 2024	\$19.34 per day plus 32.4¢/km
Effective April 1, 2025	\$19.34 per day plus 31.4¢/km
Effective October 1, 2025	\$19.34 per day plus 30.4¢/km

Note: For the purposes of the rate adjustments to the above allowance rate on April 1st and October 1st of each year the base rate is 27.4 ¢/km.

- 1:05 The official rates throughout these Articles are those expressed in kilometres and cents per kilometre (¢/km). An employee converting mileage to kilometres for the purpose of filing a claim should multiply the total number of miles at the end of the month or expense claim period by one and six-tenths (1 6/10). The resultant figure should be rounded to the nearest kilometre.

### **SERVICE USE**

#### 2:01 **Service Use Rates**

When authorized by a branch head, an employee requested to provide a vehicle for its service use will be paid at the following rates according to the type of vehicle supplied and the area of use:

	<u>For Employees Resident</u>	
	<u>In Other Areas of the Province</u>	<u>In Areas Covered by Remoteness Allowance</u>
(a) Automobiles	\$15.72/day plus 25.0¢/km	\$19.34/day plus 29.4¢/km
Effective April 1, 2023	\$15.72/day plus 28.0¢/km	\$19.34/day plus 32.4¢/km
Effective October 1, 2023	\$15.72/day plus 29.0¢/km	\$19.34/day plus 33.4¢/km
Effective April 1, 2024	\$15.72/day plus 28.0¢/km	\$19.34/day plus 32.4¢/km
Effective October 1, 2024	\$15.72/day plus 28.0¢/km	\$19.34/day plus 32.4¢/km
Effective April 1, 2025	\$15.72/day plus 28.0¢/km	\$19.34/day plus 32.4¢/km
Effective October 1, 2025	\$15.72/day plus 27.0¢/km	\$19.34/day plus 31.4¢/km
(b) Trucks up to and including one (1) ton or vans	\$17.77/day plus 27.3¢/km	\$21.23/day plus 31.5¢/km
Effective April 1, 2023	\$17.77/day plus 30.3¢/km	\$21.23/day plus 34.5¢/km
Effective October 1, 2023	\$17.77/day plus 31.3¢/km	\$21.23/day plus 35.5¢/km
Effective April 1, 2024	\$17.77/day plus 30.3¢/km	\$21.23/day plus 34.5¢/km
Effective October 1, 2024	\$17.77/day plus 30.3¢/km	\$21.23/day plus 34.5¢/km
Effective April 1, 2025	\$17.77/day plus 30.3¢/km	\$21.23/day plus 34.5¢/km
Effective October 1, 2025	\$17.77/day plus 29.3¢/km	\$21.23/day plus 33.5¢/km

Note: For the purposes of the rate adjustments to the above allowance rates on April 1st and October 1st of each year the base rate is 23 ¢/km and 27.4 ¢/km respectively for automobiles and 25.3 ¢/km and 29.5 ¢/km respectively for trucks.

- 2:02 **“Service Use”** means the use of a vehicle on field construction projects where the vehicle is primarily

used to transport significant amounts of materials, equipment and staff on the project site. A claim may not be made for Service Use on the same day and a claim under Section 1 or the above Section, i.e. Option A or B.

2:03 **Stand-by for Emergency Use**

Service use rates may be authorized by the branch head for stand-by for emergency purposes in field situations, Example: fire tower emergency vehicles, and will be considered to include payment for up to sixteen (16) kilometres (10 miles) per day of use on government business.

**VEHICLES REQUIRED AS A CONDITION OF EMPLOYMENT**

3:01 Where an employee is required as a condition of employment to provide a personal vehicle for use in carrying out the employee's duties on behalf of government, then the provisions of this Article shall apply.

3:02 By March 1 of each year, the employee shall select one of the following methods of compensation of vehicle expenses which will apply to the employee for the following fiscal year from April 1 to March 31.

(a) Option A – compensation in accordance with Section 1:01 – Rates;

(b) Option B – when authorized by the branch head, an employee required to provide a vehicle as a condition of employment will be paid for each day of use of the vehicle at the following rates based on the type of vehicle supplied:

i) Automobiles	\$7.14 plus 32.0¢/km
Effective April 1, 2023	\$7.14 plus 35.0¢/km
Effective October 1, 2023	\$7.14 plus 36.0¢/km
Effective April 1, 2024	\$7.14 plus 35.0¢/km
Effective October 1, 2024	\$7.14 plus 35.0¢/km
Effective April 1, 2025	\$7.14 plus 35.0¢/km
Effective October 1, 2025	\$7.14 plus 34.0¢/km
ii) Trucks	\$7.69 plus 35.3¢/km
Effective April 1, 2023	\$7.69 plus 38.3¢/km
Effective October 1, 2023	\$7.69 plus 39.3¢/km
Effective April 1, 2024	\$7.69 plus 38.3¢/km
Effective October 1, 2024	\$7.69 plus 38.3¢/km
Effective April 1, 2025	\$7.69 plus 38.3¢/km
Effective October 1, 2025	\$7.69 plus 37.3¢/km

The truck rate will only apply when a truck is specifically required for the work.

Note: For the purposes of the rate adjustments to the above allowance rates on April 1st and October 1st of each year the base rates are 30¢/km for automobiles and 33.3¢/km for trucks.