ROGER WILLIAMS UNIVERSITY AND ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW

Auto Allowance Policy

Purpose: To define the Roger Williams University and Roger Williams University

School of Law (collectively referred to as the "University") policy and

procedures for auto allowance.

Definition: Auto allowances are payments to certain employees for use of their

personal cars for University business.

Scope: This policy applies to all trustees, directors, officers and all employees within

the University. This policy does not apply to reimbursements for ided to employees.

Policy: The University does not generally provide auto allowances. Any exceptions

to this policy will be approved on an annual basis by the President of the University following a decision that such exception benefits the University.

Any auto allowances approved are treated as taxable income to the

recipient.