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 authorized travel in accordance with the University's travel and entertainment policy and

does not apply to exclusive use vehicles provided 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.