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A Tax by any other name still smells like a Tax

MAKING YOUR MILES COUNT

Robert D. Scheper

Juliet argued that it didn't matter if Romeo was from the house of Montague. Using the line "A rose by any other name would smell as sweet" she contrasted the good of Romeo and "the bad" of Montague, exposing names as mere words to truth.

THEROY

Abraham Lincoln once asked a friend "...if you call a calf's tail a leg, how many legs does a calf have? The answer? "Four". Just because you call a tail a leg doesn't make it a leg..." By this, Lincoln discarded names as mere words to truth and of fact.

Just because someone calls a carbon tax a "carbon price" doesn't mean it isn't a tax.

What exactly is the difference between a "price" and a "tax"? It's the same thing (a financial collection point for a government). We are not stupid!

To be sure, taxes in the free world are a necessity... an essential to our country's survival. However, it's no different than sugar to a diabetic... too much of it will kill you. Canadian society is already sick and tired of excessive taxes. I know because my job requires me to regularly discourage people from some form of tax evasion.

Taxes are born from "necessity".

Income tax originated in 1917 as a method to pay for World War One. Maybe someone could fire off an e-mail to our government and tell them that the war ended in November 1919.

Fuel tax is a "user tax" (paid at the pump) created to pay for roads and transportation infrastructure and is no different in principle than the modern day toll road. It was a specific tax for a specific purpose. Every jurisdiction (Province) displays its collection of tax and their corresponding spending on their annual reports. These two numbers should be matched. Tire tax (at the point of purchase) is also a "user tax" designed to cover the cost of disposal of the tire when it is worn out. It came about by the publicity associated with tens of thousands (or millions) of old tires in landfills or maybe specifically when a private citizen's collection of tires burned unstoppable for days/weeks on end as seen on national television. The collection of a tire tax in principle should match the spending on the proper disposal of all tires.

A little while ago I bought a new television. At the checkout I was charged an "environmental or disposal fee/tax" (different Provinces call things differently). Similar to tires, it became a popular topic of contention at landfills that televisions and monitors create some sort of hazard to the environment. The collection of "a disposal tax" on TV's or monitors in principle should match the spending on the proper disposal of TV's or monitors.

I went to a grocery store the other day. I did not bring the canvas bag my wife purchased because I only had to purchase a few products and... it was in the other car. I had to "purchase" a plastic bag for \$.05 (an item that I know cost only a small fraction of one penny). The markup I'm sure was well over 500%. Not every grocery store charges for plastic bags. However, they are socially "allowed to" because of "environmental concerns of disposal". They can defend their markup because it's politically correct to do so. I have heard they donate their "income" from these plastic bags to appropriate environmental organizations. I am very sure however, that they did NOT donate it to our local city landfill account.

Politicians know that they can tax Canadian citizens just so long as they have an urgent crisis

that requires immediate funding. That "need" can be real (like a war or road building) or it can even be fabricated from thin air, just so long as the public believes it is "essential, critical... or better yet, life threatening". The more urgent it is perceived/ promoted, the bigger the tax can be. The option to actually spend money on that "life threatening issue" depends on the political party in power.

Taxes or Price, it eventually ends up in the general fund of the government.

Judging by past experience one can reasonably assume the new "tax/price" will eventually be added to the general fund and be proportionately spent on carbon footprint issues with the same focus as the fuel taxes are going to road building/ maintenance or our income taxes are going to fund our trench battle with Germany.

The carbon tax (I mean price) system has been used in Europe now for well over a decade. The "currency" has been declared a complete shame. The credits are traded, printed and given away with such inconsistency, it is a global embarrassment. It reminds me of Al Gore and his "carbon footprint". He flies in a private jet and uses 200 times the average person in personal hydro consumption in his mansion. When he is asked about it, he politely states his carbon credits offset his carbon creation. When he is asked how much he pays for his carbon credits he states that the "work" he does raising awareness of global warming allows him plenty of access to (essentially) "free" carbon credits. His logic is shockingly Orwellian.

As an accountant I meet with many citizens who are aggressive tax planners. Their goal is not to pay any tax at all. Their "logic" is that government lies, cheats, steals and that government is grossly incompetent with spending. The more Government gets the more they want and then the more foolishly they spend. It's sometimes hard to defend this reality.

Dog sh*t by any other name, even if it is presented along-side fine chocolates and given to your wife on your anniversary, is still dog sh*t.

About the Author:

Robert D. Scheper is a leading Accountant and Consultant to the Lease/Owner operator industry in Canada. His first book in the Making Your Miles Count series "taxes, taxes, taxes" was released in 2007. His firm exclusively serves Lease/ Owner Operators across Canada. His second book "Choosing a Trucking company" is the most in-depth analysis of the operator industry available today. He has a Master degree (MBA) in financial management and has been serving the industry since he and his wife came off the road in 1993. His dedication, commitment and strong opinions can be read and heard in many articles and seminars. You can find him at www.making yourmilescount.com or 1-877-987-9787.





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SPEAKING FROM EXPERIENCE Ray J. Haight



New Thinking on Retention Issues

I recently returned from the ATA MC&E (Management Conference and Exhibition) that was held in Las Vegas. I was there to share in my dear friend Kevin Burch's limelight as he assumed the role of Chairman for the 2016/17 term. Kevin is the President of Jet Express out of Dayton, Ohio and he will do an outstanding job as our industry leader. He has all the qualities needed to be successful in the role; he has passion, common sense and he is extremely knowledgeable. Maybe above all else, Kevin is a connector. He is one of those folks that other people gravitate to as he has time for everyone and people like being around him. Congratulations Kev, I know you'll do us proud!

Of course while at the ATA's event I took in many of the sessions that were available and watched as "experts" discussed the sideshow that is the upcoming US election. I watched a panel discussion on autonomous vehicles and platooning which is coming much sooner than many of us think. I walked the massive trade show and was struck by the shear volume of tech companies that filled the aisles. I would bet that half the vendors were offering either totally new technologies or upgraded technical systems. It's quite a change from years past. I also sat in on the ATA executive committee meeting where different committees report on their action and occasionally request authority from the executive committee to act on one issue or another. It was at this meeting that once again, the most recent top issues for trucking companies were revealed by ATRI (American Truck Research Institute). The

list can be found at: http://atri-online.org.The session one slide was called Top Issues Drivers vs. Carriers. I was struck by the Motor Carrier Executive's side of the slide where it showed the number one concern was the Driver Shortage while the number six issue was Driver Retention. Does anyone else but me see a disconnect here? This suggests to me that these carriers have thrown in the hat on retention and that it is so engrained into the industry that motor carrier executives don't even connect the dots between driver shortage and driver retention anymore. For years I have spoken to large and small groups about how destructive driver turnover or churn is to our industry. This can be fixed but not by simply accepting it as an inevitable part of running a trucking company. No way.

Here's a good question. What does a positive working environment look like? From ownership's side of the desk it would be dedicated employees who worked diligently in their given role to the maximum benefit of the person or company who signs the cheque. Hold it, wait just a minute. This is what the base line of the employer employee relationship has been for years and, as far as the industry driving force goes, it hasn't worked all that well for us. Let's try it again. Empowered employees who work towards mutually benefiting both themselves and their employer? This is getting closer I think.

As you can tell I am definitely not an HR employee candidate. In fact in a previous life, my definition of a long day was sitting in meetings with our HR department as we get in touch with each other's feelings and they slowly zapped my spirit into submission. Would someone please just show me the rules I can't break and let's get on with it?

I believe it was Henry Ford who said "There is only one secret to success; it lies in the ability to get the other persons point of view and see things from that person's angle as well as your own." I think Henry was on to something here. So what this might entail as an employer is engaging the workforce to use their own ideas and insights to move the entire business forward and show them how, in doing so, there is a win/win result.

Trucking has not been very good at this and as such it has lagged behind other sectors of the economy and it has suffered ridiculously high turnover for years because of it. It has become a self fulfilling prophecy for many companies. These folks would be the ones stating that they don't make drivers like they used to which is absolutely right, they don't. So what have these companies done to change with the times? If they have done nothing but complain, they are either gone or are on their way out and they still don't know why.

A successful company of today realizes that the welfare of their workforce is paramount to their company's success. That welfare comes in the form of policies and procedures that are designed not only as a guideline of the rules governing behavior in the workforce but also offer opportunities for growth and education of the worker and Owner Operator. Those companies who view their drivers, Owner Operators and inside the wall workers as a strategic advantage in the marketplace that need continuous attention and nurturing will win in the long run, compared to companies who view their workforce as a necessary evil



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Winter is Coming!

WINTER IS COMING! And unlike the Game of Thrones where winter comes occasionally and is accompanied with great dread, our winters come every year. But we do have one thing in common with this series... we also feel great dread at its arrival. This is especially true in the trucking industry where the coming of winter may make us wonder why we decided on this career path.

The varied weather conditions with their accompanied hazards make it a season that you want to run away from in Canada. Although this sounds like the best option, it's not what hardy Canadians do. We make it work. The first step is to make some smart plans to manoeuvre through the season and ensure a safe return to dry roads and days with long hours of sunlight.

Check your equipment

Start by ensuring your rig is fully inspected and minor malfunctions are repaired. Be absolutely certain that the defroster and heater are working properly. Before departure check that wipers, wiper motor, lights, brake and tail lights are working, that washer fluid is topped up, moisture is drained from the air tanks, that all brakes are working and that the windows and mirrors are completely clean. It is easier to conduct maintenance and repairs when it's nice out. Making repairs on the side of the road in the cold weather without the benefit of gloves or a heated space will make anyone want to give up.

Equip your vehicle

A smart driver is always prepared for bad weather conditions. Ensure your vehicle is equipped for emergencies and for dealing with mishaps. You will no doubt have the mandated emergency equipment but you may also want to add some equipment that would apply to your type of hauling. Add shovels, chains, sand, fuel conditioner, methyl hydrate, extra fuel filters, washer fluid and a charged cell phone.

Get the right clothing

I live by the saying that 'there is no bad weather...just bad clothing.' As a Northerner, it's so easy to get upset with the cold winds and deep snow. But I also know that when I'm dressed for the conditions, it actually becomes enjoyable to go about my activities. So ensure you carry warm clothing & socks, good quality boots, extra blankets or a sleeping bag. You will then be equipped to conduct inspections, repairs and deal with a breakdown with ease.

Prepare yourself

Once you're on the road, there are lots of things that are out of your control. You must deal with other drivers, traffic, lights, pedestrians, emergency vehicles, road closures and construction zones. All these are impossible to predict and to plan for. Watch for some of your bad habits that are not as critical when driving in perfect weather conditions but can be disastrous in bad weather. When is the last time you actually drove 60 km in a 60 km zone? Keep a positive attitude about the changing conditions. As you plan for this you will feel more in control and ready to tackle them.

Refresh your defensive driving skills

This may be a good time to also take a defensive driving refresher course. We often think the new driver will be most at risk but we sometimes forget to remember that the experienced driver is also at risk due to complacency. The most important rule is to SLOW DOWN and to keep a safe driving distance for the conditions. Be aware that nothing is more frustrating for a car driver then to follow a convoy of trucks where it is next to impossible to safely pass. And when you're able to stop at a safe spot, keep your tractor and trailer lights clean.

Prevention practices

There are many tips practiced by experienced drivers that can be used to prevent getting into a bad situation. It may be a good idea to keep the fuel tanks full to increase traction. Practice smooth starts to avoid spinning the driver wheels which can cause ice and reduce traction by almost half. Downshift smoothly when going up a hill and steer the vehicle smoothly when going around curves. Since the pavement markings may be covered with snow, keep well to the right side of the road. Plan lane changes well in advance and keep your speed even and smooth.

Stay Safe

The trucking industry has high expectations for delivery of its goods and many companies are rewarded or penalized for just-in-time delivery. These objectives may not be realistic and applicable during bad weather conditions. It is important to keep open communication with dispatch and express your concern if you feel that going on the road is unsafe. In the event of freezing rain and unusually heavy snow fall and slippery conditions, it's best to stay put and catch up on paperwork.

This year, summer just keeps on giving. We have enjoyed more warm weather than normal and it's difficult to believe winter is just a few weeks off. But it is coming. Prepare early and carefully. Before you know it, daylight will increase and we will be complaining about having to cut our lawn more than once a week. Stay safe and try to enjoy the refreshing air and the clear blue skies of winter!

Louise Philbin

Co-founder and Education Director 5th Wheel Training Institute Haileybury, Ontario 1-888-647-7202 www.5thwheeltraining.com



WOMEN IN TRUCKING Ellen Voie



Who Do You Trust?

Recently I was traveling along an interstate within a construction area and realized I was merely inches from a driver pulling a set of doubles next to me. As I watched those huge tires alongside my convertible, I recalled an elementary school class about trust.

Our teacher asked us to define the word trust and how it related to our own young lives. She pointed to the chairs we were sitting on and asked us if the act of sitting involved trust. In other words, did we trust the legs of the chair to hold us up? Did we trust the chair to give us the accommodations we expected?

Until that point I hadn't thought about trust in that way but as I slowed through the construction zone, with a combination tractor-trailer next to me, it became more than clear.

I looked at that rig and realized I had placed my trust (and my life) in the care of the driver, the carrier and the equipment.

One dictionary's definition of trust as a verb was: "believe in the reliability, truth, ability, or strength of." This was exactly the thought I had as I shared the (narrow) roadway with a commercial truck and driver. I had to trust that the driver was well rested and physically fit to drive the tractor-trailer. Since I am well aware of the regulations affecting the industry, I knew the driver had to hold a current commercial driver's license and had to have a current DOT medical certificate. I also knew the operator was subject to random drug and alcohol checks through the carrier.

My thoughts turned to training and the amount of education and instruction the driver had completed to understand highway rules and those regulations pertaining to the trucking industry such as parking restrictions, weigh stations and idling laws.

In reality, I felt confident the person operating the combination tractor-trailer which was only inches away from my vehicle was qualified and skilled in the role.

I also trusted the driver would refrain from texting while driving and to not be using a hand held mobile phone on the road. Although we've all heard horror stories of drivers who watch videos or other instances of distracted driving, I felt confident the person next to me was focused on driving. I also knew that he or she was in compliance with the hours of service and their logbooks were up-to-date, factual and in compliance. I didn't notice if there was a sticker showing that the driver was using e-logs but I felt assured there were no violations because I trusted the driver and the carrier.

Remember, trust means to believe in the reliability, truth, ability or strength of something.

As I noticed the name on the tractor and trailers, I felt confident the carrier had ensured the safety of the vehicle. I trusted that the company had made sure the tires were safe and the equipment was checked and rechecked for any defects or adjustments. I trusted that the brakes were operable and the lights would be working and compliant.

Even the manufacturer of the tractor and the trailer had to be trusted to design and build equipment that would allow me to travel on a very narrow lane in a construction zone in a low convertible and feel safe. Truly, sitting in a car next to a combination vehicle while moving through a close passageway could be intimidating for anyone, but I felt a level of trust most drivers might not experience.

Since I work in the trucking industry, I have a realistic view of the skills and expertise

drivers need to share the road with four wheelers (including convertibles!). I actually feel safer alongside a professional driver than I do with other automobiles since I don't have trust in knowing the person behind the wheel is rested, focused and qualified to drive.

The next time you are on the road, consider your level of trust for the truck and driver alongside your car. Compare the safety data of the trucking industry and then look at the qualifications needed to operate a commercial vehicle on the road.

Who do you trust?

Ellen Voie

President/CEO/Founder of Women In Trucking, Inc. ellen@womenintrucking.org www.womenintrucking.org

Mission: Women In Trucking was established to encourage the employment of women in the trucking industry, promote their accomplishments and minimize obstacles faced by women working in the trucking industry.

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