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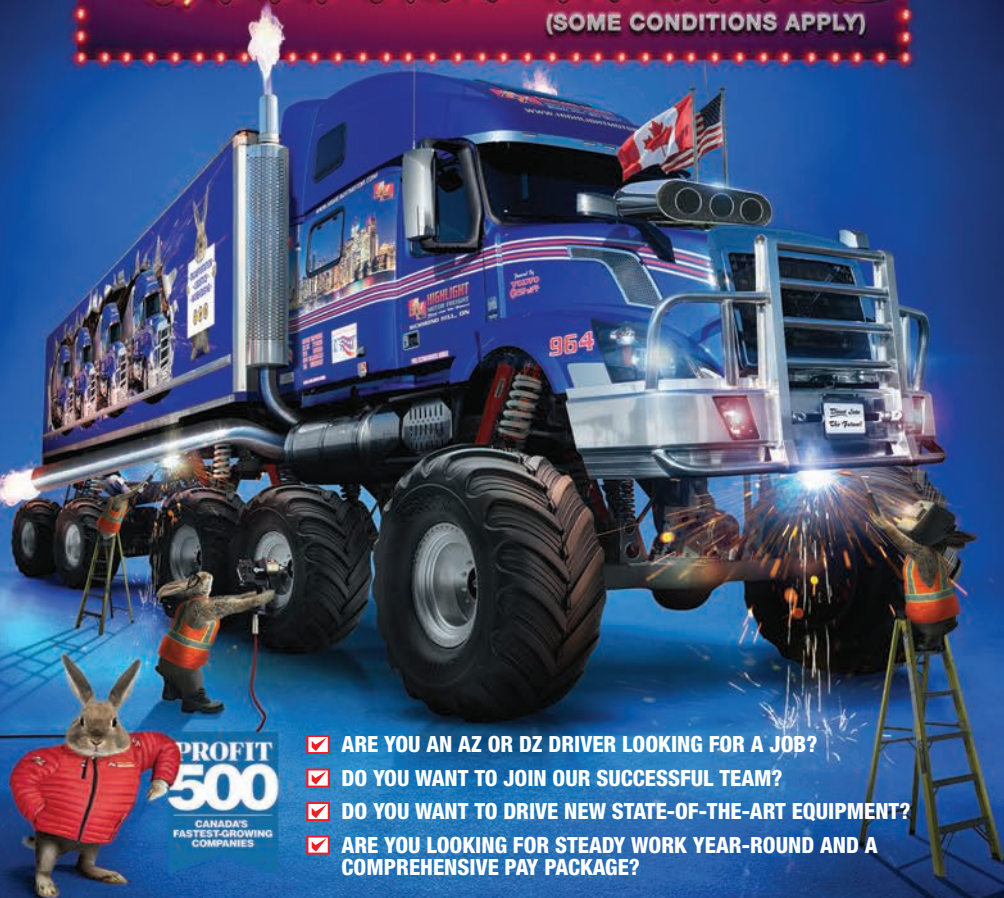


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# Evaluating Your Annual Taxes

This is the time of the year when taxes are paid. Most people are still feeling the sting. Not all operators wait till the end of the year to pay. Some make installment payments or remittances during the year (voluntary or mandatory). However, all good operators evaluate their tax liability for their prior year. It's not always an easy job, unless of course you didn't pay anything.

Looking at the total dollar figure and comparing it to your friend with the same type of truck and work ethic is not a very scientific method. There are just too many variables that can make thousands of dollars difference between the two. It's a little like judging the value of a truck by its shiny polished chrome; it can be very deceiving.

The chief indicator to determine tax liability or whether you have the right accountant is not the dollar figure you remit but the system that your tax preparer uses. The different reporting methods can produce as much as 80%+ difference. There are primarily three different systems: self-employed, incorporated and non-taxable benefits (which will also require incorporation).

In 2008 approximately 80% of all operators were self-employed. Today that number has declined considerably (with much different percentages in different provinces/districts). Since there are new operators getting into the industry all the time (5-15% of all operators turnover every year), many have not done adequate research on this issue.

For the sake of this article I will narrow my advice to legitimate methods and consultants, acknowledging that there are those "accountants" that simply lie/cheat or grossly misrepresent the facts to CRA. Though there are not very many of them, sooner or later (eventually) tax professionals get to see their work. When 80%+ of a firm's clients pay virtually nothing, tax professionals usually know what's going on. I once showed an operator his own paperwork as filed from a "cheater". It was virtually impossible to not see what they did. The light went on; the operator saw the lie but still chose to continue using "the cheater". In my 25+ years in operator tax preparing I have seen many (most) of these operators actually get away with not paying their fair share but I have never met one that (after 10+ years) was prospering. Many/most were in worse financial shape than they were before they started. In my opinion, dishonesty never pays off in the long run. I once asked my staff, 'what is the best policy at our firm'? I answered my own question by saying "...the policy implementing a 100% compliance to charging and remitting applicable taxes on all our revenue... no cash deals... no exceptions"

There are also many tax preparers who don't always follow the rules; they cut corners. For example, 80% of all operators do not prepare a personal vehicle log book for calculating the deduction of legitimate business travel. Under a tax audit this is called "low hanging fruit". The reason most firms do not submit one is the fear that operators would leave and find another firm

who would "estimate" the percentage. Knowing this, most firms "allow" or even encourage these estimates. The firm is playing a game of "audit probability". Knowing approximately what number or percentage would flag an audit, they make sure the number submitted is within "reason" to appease a potential auditor. Every professional tax preparer knows (or should know) that log books for personal vehicles are mandatory. Failure to produce one at the time of audit may be catastrophic (depending on the diligence of the auditor and/or the sweet-talking ability of the accountant). I have met many operators who have been re-assessed on this issue... however I have probably met many more who have not (and have been estimating for decades).

Another example of not following the rules or cutting corners is using the simplified method (days gone X \$51.00 or meals gone X \$17.00) as a self-employed option. This corner cutting also falls under the regulation verses industry practice conflict but has one more twist. Depending on where you live in Canada, some auditors allow it while others do not. I have even seen it depend on which auditor is assigned rather than where you live in Canada. If a firm desires to follow the rules and guidelines precisely they should be asking the operator for meal receipts (if they are self-employed). Not asking for them means the firm is playing the "audit probability" game. The rules in this issue are slightly better for the firm but are still vulnerable to the IC73-21R9 (both the employer and employee must sign the TL2 in order to use the simplified method).

The best tax results will always come from the non-taxable benefits. Though it can only be used if an operator is incorporated, certainly not all incorporated operators use non-taxable benefits.

Most tax preparers use the simplified method (\$51.00 per day) for their incorporated clients. Though it does "legitimately" save about \$2500-\$3500 over the self-employed method, it just barely covers the additional costs of maintaining an incorporated company.

The non-taxable benefit system saves an average of \$10-12,000 per year in taxes (per driver) over the legitimately filed self-employed method. It does have higher accounting fees than the self-employed method but it generally returns between 500-600% on your investment. Depending on the cost of filing your self-employed year, it may return as high as 900%+ every year. It's an investment that is well worth investigating.

So when evaluating your annual tax liability, look less at the figure you paid and more to the system your tax preparer used.

### **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.

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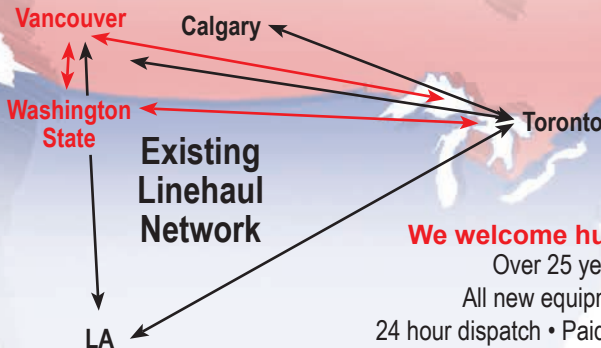


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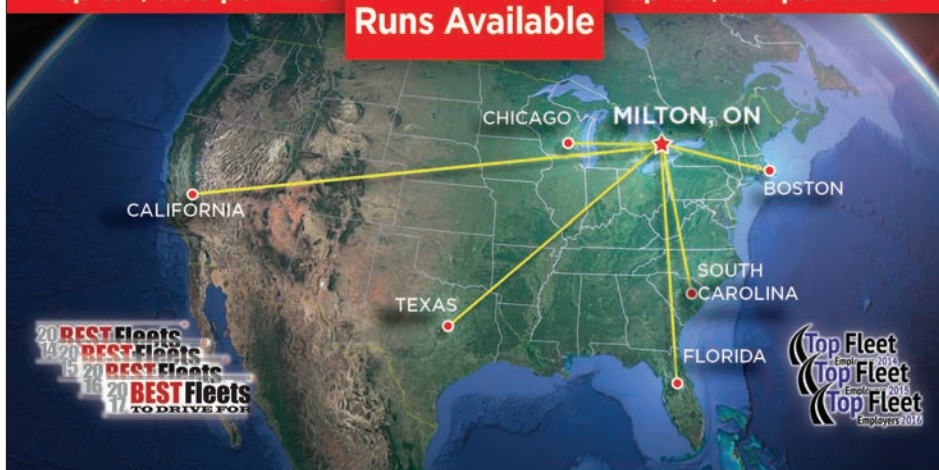


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## SPEAKING FROM EXPERIENCE

Ray J. Haight



### *It Ain't Nuclear Surgery*

How many times have you been stuck trying to make a specific task or project perfect and then got completely frustrated to the point of quitting when, in fact, you had probably nailed the task some time ago? My partner Jimmy Papineau and I have been working for just under a year on a retention project for Vertical Alliance Group and their Infit-i platform. The project consists of the development of a year-long instruction series on how a carrier, who might have poor retention numbers, say 50% or higher, gets that percentage number down to an acceptable retention level of 20%.

We all occasionally fall into what I call a rabbit hole wherein we are so determined to get something perfect that we don't see how good it already is. During those times we have to remind ourselves to not let perfection become the enemy of good! I am pleased to say we are almost finished and should be to market soon with a product we are very proud of and that we call 'Driver Retention Masterclass'.

This product is a retrospective look at the carrier I was President of. It examines how the senior management team and I had finally had enough of the treadmill of high turnover and we drew a line in the sand and said, 'enough is enough'. In this program we get in depth and detailed as we dive deeply into

each and every aspect of the effort. It was a fun project to write and it brought back a lot of great memories.

Here is a quick overview of it. Like all great challenges you start with a good hard look in the mirror. How did we get here? How did this happen and how do we get started? The answer to the first question is one of the hardest to grasp and is fundamental to the success of the project. It goes like this; in order to make sustainable long-term change, you must own the circumstances that put you where you are today. It doesn't matter if you're talking about your personal relationships, your career or your business. You did everything in perfect sequence to get yourself where you are right now. Playing the blame game does you no good and adds no value to correcting whatever the issues are. Regret for the past is a waste of spirit and a huge waste of time.

In my observations, drilling down on the root cause of turnover is rarely done nor is the responsibility taken by those who should accept it. Trucking companies buy the latest toys and services that suggest that driver loyalty can somehow be bought. It's never successful and any gains realized don't last. Why? Because the root problem is still there and all the company has done is to layer a



Band-Aid over it and expect that the problem is fixed. All this does is make the turnover slow down for a short while and then the new Band-Aid becomes the expected, or the company again starts doing the same things so now it isn't special anymore and the slight improvement that was gained is lost.

So how do you get to the root cause of turnover at your company? In all truth you likely won't. But you can get to work on building a new culture at your company. What is required is stripping the whole thing down and building it back up again by building a sense of community that folks will want to work at; a company that they'll be drawn to.

Two questions for you. First, what is the one thing that 99.9% of all human beings share with each other, the one common thread that holds modern society together? The answer is core values as we all share commonality in the basis of our core values. It doesn't matter if its man, woman, race or religion. So now we are stripping it down to the metal - the next question is for your Drivers, Owner Operators and all the folks inside and outside the walls. Here it is: what core values would a company have to have that would make you want to work there?

A simple question but the responses to this simple question are the building blocks for a sustainable, driver retention effort. If there is a company out there that has high turnover and they don't start with this simple formula then they will never get their numbers under control. The beauty of the exercise is that over 80% of what they will get in return will be words like honesty, integrity, loyalty,

respectful, consistency and on and on.

So if you accept that the vast majority of your people have these items as part of their core value system, what does the company you work for do to foster or support these values? What happens when these core values are broken? Is there a reaction?

Without a stated set of common core values that are used to guide the company and its people in the right direction, the cultural identity evaporates. A driver or any person for that matter that works for this type of company has very little reason to stay when something more appealing comes along.

The kicker for me is the driver who is looking for a job. If I were this guy I would be looking for a company that not only displays their value statement on their sleeve but on the walls of the office and terminal, on the side of trucks, everywhere; a company that also has the reputation of backing up their values with swift action.

So, can turnover be reduced by simply building a sense of community based on common values within your company? I am pleased to tell you that it is just that simple. Of course, a hundred moving parts go into doing it right but at the end of the day, as our good friend Don Cherry would say: "it ain't nuclear surgery"

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**Ray J. Haight**

Co-founder

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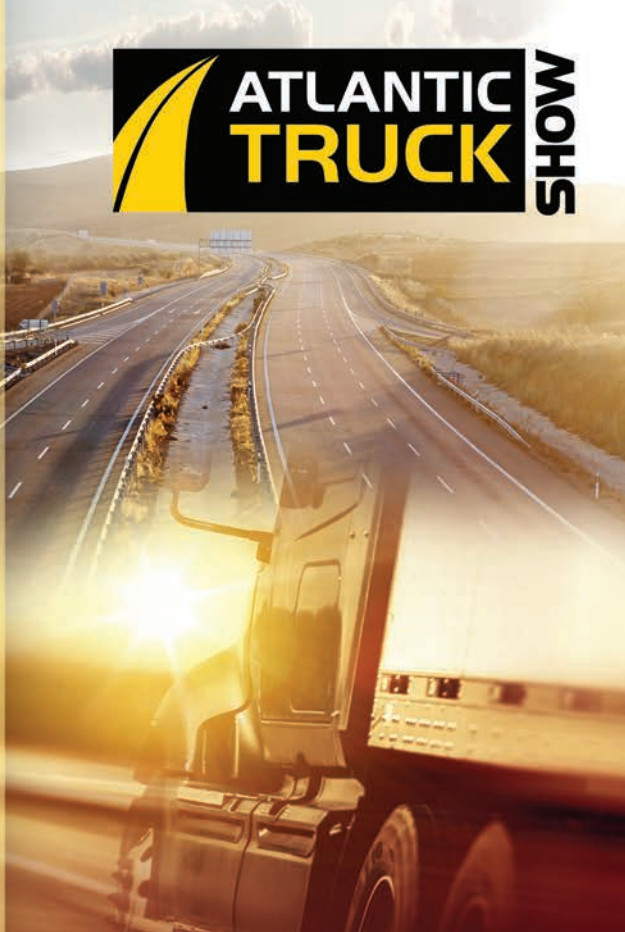
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## *A Camera Can Save the Day*

Recently a trucking company client told me a story. Their Safety Director received a telephone call from a man who stated that he was currently in the hospital. He told the Safety Director that he had been rear-ended by one of his trucks and he claimed that the truck driver simply took off after the collision. The man was putting the company on notice that he will be looking for damages and restitution.

It is generally accepted that a rear-end crash is the fault of the person operating the vehicle that crashed into the other vehicle unless it can be proved that the other vehicle made some inappropriate actions. But how can you prove that? If you don't have any witnesses, how do you prove that the other vehicle did something wrong? Most provinces have what are called "Fault Determination Rules." These are regulations that insurance companies follow when determining what percentage of fault those involved in a crash are responsible for. In Ontario, the fault determination rules have colored pictures and assign responsibility by percentage. Rear-end crashes are always the last vehicle in the sequence and are 100% to blame.

Well, what if a crash wasn't your fault? What if someone cut you off at the last

second? Worse, what if the other vehicle purposely caused the collision so that they can sue the company and the driver? This may not be prominent in Canada but it certainly happens a lot in the United States.

Getting back to the story, this trucking company has GPS systems in all of their power units. So it was not difficult to determine which tractor trailer was in the area of the alleged crash. The Safety Director quickly identified the unit closest to the incident and he then reached out by telephone to the driver involved and asked if anything unusual happened today. The driver was quick to respond. "Yes" he said. "A car cut me off at a toll booth and then slammed on their brakes, coming to an abrupt stop in front of my truck". The Safety Director asked, "Did you have contact with the car?" The driver was adamant, "No way! That jerk cut me off and then slammed on his brakes as if he was trying to cause a collision with me. I know that I didn't hit him and I have proof." Of course, the next question from the Safety Manager was, "What proof do you have? We are facing serious allegations that the company will need to defend. The fellow in the hospital has made it abundantly clear that he is pursuing litigation against you and us".



In this case the proof was that the driver had installed a Dash-Cam in his tractor. He had installed a two-hundred-dollar device that will save the company and the driver all kinds of grief and possibly money.

My point about this true story is that it happens more often than you might think. Staged collisions happen! Incidents are fabricated in the hopes of getting money. Pure and simple, it is about money and greed. The above story is all I know so far about this incident as it has not yet been determined how it will end.

The reason trucking companies are signaled out for staged events like this is that trucking companies have insurance and usually more insurance than the minimum amount required. So that is why a truck is often chosen to use in the staged lie. Also, trucking companies and their big trucks are not usually looked upon favorably in court. They are often perceived as the big bad bully. After a staged collision like the one in our story, the car driver may even back the car into something solid to cause more damage to the rear end of the car. Of course, the driver will certainly be "hurt" with some fake injury that is difficult to diagnose and disprove such as a back or neck injury. He will then sue for loss of enjoyment, pain and suffering and loss of income. The car driver may even sell the empty seats in the vehicle to others so that they can sue and profit too.

The risk of a crash allegation must be taken very seriously and trucking companies must defend them vigorously. It will be your driver's word against the car operator's word unless you have a good witness or you have a Dash-Cam. These cameras, which can be either a front facing only camera or a front and driver facing camera are a money saver. In the case of our story, it will prove that the truck made no contact with the car. The Dash Camera may even be the evidence needed by the police to lay charges against the car driver for making false statements and lying to the police. Serious charges for sure.

What is the point of my story? If your company doesn't equip their trucks with Dash Camera's then maybe, you as the driver should. It is a great way to protect yourself.

Please be safe out there.

**Chris Harris**

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## ***Does your recruiting ad attract women?***

What makes a word relate better to a male or a female? According to Kat Matfield, who created a gender decoder for job ads (<http://gender-decoder.katmatfield.com>), "we all use language that is subtly "gender-coded" and this affects job advertising as well.

Matfield based her web-based tool on a study by professors from the University of Waterloo in Ontario, Canada and Duke University, Durham, North Carolina. Her goal is to remove gender bias in hiring, starting with the recruiting ads.

Before Title VII of the Civil Rights Act was passed in 1964, many job ads were grouped under headings signifying the specific gender of the applicant. For example, stewardesses looked under the job listings for women and truck drivers could find carriers hiring under the listings for men.

Today, this practice is unconstitutional and the sex segregation of advertising no longer exists in theory. Gaucher, Freisen and Kay looked at whether the "gender of the ideal candidate is still conveyed, but more subtly, through wording in the advertisement that reflects broader cultural stereotypes."

An example of a job ad in a male dominated occupation might use masculine language and claim the company has "dominance" in the market. A more gender neutral term, such as "excellence" in the market, could attract more women. The theory is that women use a more communal style of language and include more social and emotional words. They anticipated that women would find jobs with more masculine wording less appealing because it indicates less gender diversity and "signals to women that they do not belong in these occupations."

After coding nearly 500 online job advertisements from typically male (plumber, engineer, security guard, etc.) and female dominated (bookkeeper, early childhood educator, registered nurse, etc.) careers, their findings were somewhat surprising. As expected, ads from male dominated occupations DID contain more masculine related words. However, they did not find a predominance of feminine related words in the female dominated careers.

The researchers then looked at 3,640 ads from on campus job postings at Waterloo University and found the same results. The



ads for male dominated jobs contained more masculine words, but there was no difference in "female related" words for either type role.

The next step was in determining if women had less interest in jobs containing more masculine coded language. They interviewed 96 psychology students and asked them to rank job ads as appealing or not and whether the company might be a great place to work (or not). The result was that many more women did assume they would not "belong" in the role when masculine wording was evident. However, men showed no differences based on the way the ad was written.

What are the implications for the trucking industry? First, there is no evidence that gender-based wording is being included in recruiting ads intentionally. It does make it less likely that women will apply for the position because they do not feel it is inclusive. The study found that it "contributes to the division of traditional gender roles by dissuading women's interest in jobs that are masculine worded."

The authors did caution organizations to be careful in "feminizing" their ads, as it may also dissuade women who are less feminine to apply. This is sometimes the case within the trucking industry, where we have found female professional drivers to be more independent and often less stereotypical than their non-driving peers.

So, how can you be sure your recruiting ads won't dissuade women, but are also appealing to men? Run them through Matfield's gender decoder to make sure they will attract both men and women equally, at least through the initial contact.

If you want to hire more women, however, ask for the Women In Trucking's Guide to Recruiting Female Drivers by calling 888-464-9482 or visit [www.womenintrucking.org](http://www.womenintrucking.org). Our goal is to be a resource for you in helping us increase the number of women employed in the trucking industry. You can help us by becoming a member.

#### **Ellen Voie**

President/CEO/Founder of  
Women In Trucking, Inc.  
[ellen@womenintrucking.org](mailto:ellen@womenintrucking.org)  
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