

POLICY GROUP 4 – PERSONNEL
VEHICLES ALLOWANCE POLICY

Vehicle Allowance Policy

Sec. 1. PURPOSE

The Board of Directors (“Board”) of IDEA Public Schools (“IDEA”) adopts this policy to establish guidelines and standards for vehicle allowances to IDEA officers and employees. Certain employees who drive to fulfill the primary duties of their job are required to have a vehicle available for the performance of their official duties, must have valid driver licenses, and adequate automobile insurance. For requirements applicable to the standard mileage reimbursement for the use of a personal vehicle for IDEA business travel, IDEA officers and employees must refer to the Board’s policy on travel expense reimbursements.

Sec. 2. AUTHORITY OVER FISCAL MATTERS

Refer to the Board’s policy relating to its authority over fiscal matters for requirements applicable to this policy. In the event of a conflict between this policy and the Board’s policy relating to its authority over fiscal matters, the latter policy shall prevail and govern.

The Delegates shall report to the Board any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of Board’s policy relating to its authority over fiscal matters, and any conflicted,¹ interested² or related³ party, as defined in other Board policy or applicable law. IDEA may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

Sec. 3. POLICY

It is IDEA’s policy that in the event an employee is required to use his or her personal vehicle to fulfill the primary duties of their job, that employee may get that mileage reimbursed in accordance with U.S. Internal Revenue Service requirements and rates. Based on eligibility due to frequent driving (see table below), the Delegates or designee may approve the payment of a vehicle allowance to cover such frequent business-related driving in lieu of mileage reimbursement. Such allowance will be paid monthly, as permissible. These allowances are reported as ordinary wages on a W-2 and will be subject to federal and as applicable, other state income tax reporting and withholding. With respect to mileage reimbursement, in accordance with the Internal Revenue Code, Treasury Regulations and other IRS requirements, travel distance excludes and is not considered the distance from the employee’s home to their primary work location, an employee’s primary work location refers to the official regional office or assigned worksite associated with their position

Sec. 3.2. ELIGIBILITY

IDEA Public Schools shall establish and communicate vehicle allowance eligibility requirements,

¹ Tex. Ed. Code § 12.1054; 19 TAC §§ 100.1131 through 100.1135

² 19 TAC § 100.1047(f)

³ Tex. Ed. Code § 12.1166

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submission procedures, required documentation, and applicable deadlines for employees and managers. Employees and managers are responsible for submitting all required information and approvals by the established deadlines in order to be considered for participation in the vehicle allowance program. IDEA Public Schools reserves the right to review, approve, deny, modify, suspend, or discontinue vehicle allowance participation based on eligibility, business need, compliance requirements, budget considerations, or failure to meet established program requirements.

Sec. 3.3. ALLOWANCE SCHEDULE

The monthly vehicle allowance is calculated using the following

$$\text{Estimated Monthly Business Mileage} \times \text{IRS Standard Mileage Rate} \times \text{Organizational Multiplier} = \text{Maximum Monthly Vehicle Allowance}$$

Component	Definition
Estimated Monthly Business Mileage	The average monthly business miles expected based on job duties, assigned region, and travel expectations. Commute mileage to an employee’s primary work location is excluded.
IRS Standard Mileage Rate	The annual business mileage rate published by the IRS for use of a personal vehicle for business purposes. IDEA will use the active IRS rate in effect at the time of review.
Organizational Multiplier	A factor established by IDEA Public Schools to determine the portion of vehicle operating costs supported through the allowance program. The organizational multiplier may not exceed thirty percent (30%) of the IRS standard mileage rate equivalent unless otherwise approved through an authorized exception process.
Maximum Monthly Vehicle Allowance	The maximum monthly allowance amount an eligible employee may receive based on the approved mileage tier and methodology.

Sec 3.4. TRAINING AND UPDATES⁴

The Delegates or designee shall properly train or ensure training is provided to IDEA officers and employees on the requirements of this policy and any administrative procedures adopted to implement this policy. Additionally, the Delegates or designee shall keep IDEA officers and employees informed of any changes to this policy and related requirements.

⁴ 2 CFR § 200.303(a), U.S. Government Accountability Office *Standards for Internal Control in the Federal Government*, 4.02 and 4.05.

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Sec.4. ADMINISTRATIVE PROCEDURES⁵

The Delegates or designee shall prepare and formally adopt administrative procedures as reasonably necessary to properly administer this policy and to adhere to applicable legal requirements. In doing so, the Delegates or designee shall not adopt, and is prohibited from adopting, an administrative procedure that is not authorized by and that conflicts with applicable law or this policy. Accordingly, the Delegates or designee shall confer with the Board or legal counsel before deviating from the requirements set forth in this policy and whereby an amendment to this policy or deviation shall be proposed and adopted.

Sec.5. DATE ADOPTED AND EFFECTIVE


As set forth in the pertinent minutes to the meeting of the Board, the Board adopted this policy on June 16, 2026, and became effective on June 16, 2026.

Sec.6. RETENTION

This policy shall be retained until superseded, expired or discontinued and for five (5) years thereafter.

Sec.7. CERTIFICATION

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Board Policy relating to Vehicle Allowance, as originally adopted by the Board on September 6, 2019, and as subsequently amended by the Board on June 11, 2021, and June 16, 2026, which Policy, as amended, is in full force and effect and has not been revoked or amended.

Signed by:

Ed Rivera, Secretary

6/17/2026
Date

⁵ Consistent with 19 TAC § 100.1033(b)(14)(C)(iv), the Board has the final authority to adopt policies governing charter school operations, including authorizing the Delegates or designee to adopt an administrative procedure to implement this policy. Moreover, as set forth in IDEA’s Articles of Incorporation and Bylaws and in accordance with Tex. Bus. Org. Code §§ 3.101 and 22.201, the Board is IDEA’s governing authority and, as such, manages and directs IDEA’s business and affairs through Board actions, resolutions and policy

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