

7.3 Expense Reporting Policy

Intent

This policy details the procedures and guidelines pertaining to the reimbursement of expenses incurred because of authorized employer business.

Scope

This policy applies to all employees always and without exception.

Unionized employees are requested to refer to their current Collective Agreement for specific information pertaining to expense reporting. Where a Collective Agreement is silent on the issue, this policy shall dictate the requirements for unionized employees. In situations where the directions of this policy cover issues also in the Collective Agreement, the Collective Agreement will be the final authority.

Guidelines

It is the policy of the employer to reimburse personnel for reasonable expenses incurred while conducting company business. To ensure accuracy and integrity concerning the reimbursement of expenses the employer will require employees to receive approval prior to incurring business-related expenses and will further require such expenses to be reported utilizing an expense report.

Travel

All company transportation will be conducted in the most economical manner possible. Whenever possible, tickets must be booked at least seven days in advance to benefit from any discounts offered by the carrier, or through the negotiations made by the employer. All tickets shall be purchased from employer preferred vendors.

- Air travel may be required for employees traveling more than 500 km/300 miles.
- Coach class shall be used as the standard in the interests of cost-savings.
- The cost of public transportation (i.e. taxis, buses or subways), will be reimbursed contingent on production of a receipt. Expenses related to personal travel will not be reimbursed.
- Employees may use their own vehicle for business travel purposes if it is deemed less expensive than the rental of a car, public transportation, or if it offers a significant savings of time. The employee must have business use coverage through his/her personal insurance provider.
- The employer will reimburse employees per the Canada Revenue Agencies guidelines for mileage reimbursement. This considers all actual expenses including fuel, oil, maintenance, insurance, depreciation, etc. Parking, tolls, and ferries will be reimbursed.
- Expenses related to the cost of commuting to work are not reimbursable.
- Any traffic violations, including parking tickets, are the explicit responsibility of the vehicle driver and will not be reimbursed by the company.
- When renting a car, compact or economy models will be used. Exceptions may be made regarding vehicle size in the event of two or more passengers, or load requirements. Any exceptions must have written approval prior to their reservation.
- Rental of vehicles should be discouraged in metropolitan areas that have substantial public transportation services available.

- Personal liability and physical damage insurance is required on all rented vehicles, either pre-arranged through company negotiations with a preferred vendor or through standard renting from a non-preferred vendor.
- In the event of damage to a rental car, contact management immediately. All accidents must be reported in writing immediately upon return, or earlier with trips lasting more than three days after damage has occurred. A police report where applicable, is also required.
- Employees are required to fill the gas tank prior to the return of the rental car. The employee renting the vehicle may be required to personally reimburse the fuel surcharge fee if he/she fails to fill the vehicle gas tank prior to return.
- Pre-purchase of gas at the rental counter is discouraged.
- With respect to train travel, all reservations will be made in coach class.
- Bus travel will only be used when travel by other means is not feasible, or when specifically requested by the employee.

Meals

- While away standard meals (breakfast, lunch, dinner) will be reimbursed based on approved receipts. Employees are encouraged to be reasonable when making dining decisions and consider what would be a normal meal if they were not away.

Accommodations

- Reservations for accommodations should be made with mid-range hotels.
- In the interests of economy, minimum requirement reservations (i.e., single traveler – single occupancy) should be made.
- Reservations should be made with preferred vendors.
- It is the employee's responsibility to cancel reservations by 4:00 pm (hotel local time). Room costs incurred due to failure to cancel will not be reimbursed.

Entertainment

- The employer will provide reimbursement for costs incurred during the pre-approved entertainment of current and/or potential clients.

Training and Education Fees

- Employees that wish to receive training or education through third party sources must request approval prior to the authorization of the reimbursement of funds.

Claim Procedures

- Employees are expected to submit an expense account report within 48 hours upon their return from any business travel, or monthly for all other business-related expenses.
- Employees are obligated to retain and submit receipts for all transactions which they expect a reimbursement for.
- Receipts where possible must be a vendor specific receipt and not a payment slip such as a receipt from using a debit or credit card. Receipts should always detail the transaction items, subtotal and taxes. Receipts should also note the vendor's HST number where applicable.