



TRAVEL and EXPENSE REIMBURSEMENT POLICY

Updated January 2024

This policy is intended to provide guidance and efficiency in handling approval and reimbursement of Society expenses, and to ensure employees and board members are fairly recompensed for any costs they incur on behalf of the Society while travelling on approved, necessary business.

This policy is also intended to help the Society's administration in meeting its obligations as a charity. To maintain registered status, a charity must demonstrate control of the use of its resources for charitable purposes, and must comply with requirements of the *Income Tax Act*.

GENERAL PROCEDURES

Travel Status

Your supervisor will assign and approve your travel status, before you actually travel for business.

Pre-Approval

All business-related purchases (e.g. program materials, supplies, travel expenses) must be pre-approved by Management before incurring the expense. However, all employees are empowered to make small, necessary program expenditures *without* pre-authorization. A general guideline is **\$100** or less. For guidance on large expenses and/or contract commitments, please refer to our [Purchase Policy](#). We appreciate everyone treating the Society's funds with the same care and thoughtfulness, as if they were your very own. *Thank you!*

Travel Arrangements

For cost efficiencies, travel should be made by the **most direct route**, using the **most economical** and practical means of transportation, and through **preferred vendors** whenever possible.

Payment Methods

Our preferred order of payment method for all Inside Education expenditures (and the reasons why):

1. Direct Billing with Invoice to Inside Education

- strongest financial control; auditor recommended
- opportunity to review invoice for accuracy *before* payment
- requires double approval: two signing officers issue the cheque

2. Inside Education - ATB Mastercards

- less financial control; single approval
- all transactions can be monitored online
- transactions earn reward/travel credits for Inside Education

3. Expense Claim - Employee Personal Payment

- intended for smaller expenditures only
- personal card interest charges, fees and other carrying costs are not reimbursable
- employee is personally liable for credit card debt repayment

Expense Claims

Employees should submit regular, itemized expense claims with **all supporting receipts** to the Financial



Administrator. Your claim will be processed and reimbursed as soon as possible after Management approval. If claiming a **U.S. transaction** by credit card, please supply a copy of your credit card statement for the actual currency exchange rate charged (you can black out all your other transactions/private information).

OVERNIGHT TRAVEL

Meals

The cost of meals is generally reimbursable for *multiple day travel*, where an **overnight or extended period away from home** is required. Short distance or single day trips, comparable to a normal "day at the office" (e.g. programs delivered at nearby schools or field sites) are not eligible for meal support.

Where meals are eligible, **employees may choose** between claiming the *Meal Allowance* (no receipt) or *Meal Reimbursement* (with receipt). One benefit to providing actual receipts is that Inside Education can apply for an annual rebate of 50% of the GST paid!

Meal Allowance – no receipt (flat rate includes GST and gratuity):

The meal allowance may only be claimed for yourself, not others, if you actually incurred a meal expense.

Breakfast **\$13.00** following an overnight stay and returning after 7:30 am

Lunch **\$17.00** following an overnight stay and returning after 1:00 pm

Dinner **\$27.00** preceding an overnight stay; or returning after 6:30 pm

Per Diem: **\$57.00** leave office day prior and return to office one or more days after

Meal Reimbursement – with receipt

Actual meal charges, including tax and up to a maximum **20%** gratuity -- and generally not exceeding **15%** over the Per Diem rate -- may be claimed with receipt. The extra 15% is meant to provide additional support in program areas where food costs are more expensive (Banff, Fort McMurray) or food choices are limited (remote or rural areas). **Expense Claim:** the *itemized food bill* must be submitted together with the *payment voucher* (i.e. credit/debit card receipt).

Non-Eligible Items

- **alcoholic beverages**
- **complimentary meals** - where meals are included in the cost of hotel, flight, program, registration or other event (e.g. complimentary breakfast), the meal allowance may not be claimed, because no out-of-pocket expense was incurred.
- **someone else paid** - if your travel meal was purchased by another employee, that employee should submit the actual receipt. No meal allowance may be claimed, because you were not out-of-pocket.
- **little extras** - other personal choices that make life nice, but aren't really necessary or business related (mid-afternoon coffee, snacks, candy dish fill-ups, tips exceeding 20%).

Hospitality/Hosting (Senior Management only)

Hospitality expenses are an important part of relationship-building, but may be difficult to justify as *necessary*, therefore require careful personal judgment and Management approval. If the meal is for a business meeting we have arranged/invited with external parties (e.g. fundraising or program development), the most senior employee should pay for the meal.

The **purpose of the meeting** and **names of participants** must be noted on the receipt. Only the Executive Director may, in certain circumstances, authorize hospitality meals that include alcohol (and if so, food must always be provided, because the meal is always the primary purpose).

AMA Membership

Inside Education will reimburse the cost of an annual basic membership (plus the one-time "join fee") for all designated **frequent drivers** (i.e. on the Driver Authorization Form). This is intended to increase



your personal safety while travelling, by providing roadside assistance. It is also intended to help reduce our travel costs, by providing opportunities for AMA hotel and travel partner discounts.

Hotel Rooms

Standard rooms reimbursed at cost, with receipt. Please request the best rate possible: a nonprofit rate, an AAA/AMA rate if you have an individual membership, or ask the hotel if they will match the government rate. Some employees have also obtained cheaper hotel rates using travel discount (sell-off) websites, but *please* use caution as these discount or prepaid bookings are usually non-refundable, and our travel plans often change!

Hotels require a credit card number to hold the reservation, but will ask to physically see a credit card upon check-in. If you want the room rate and taxes to be charged to our Inside Education credit card, we will need to send the hotel **credit card authorization** with a cardholder signature. Please coordinate this pre-authorization with the Director, Business & Operations to ensure the credit card information is shared by a secured method. Otherwise, the hotel will charge your personal credit card.

Any charges beyond room and tax are your responsibility (movie rentals, room service). Because of its exorbitant cost, please don't ever use the hotel telephone to call long distance!

Private Accommodations

Employees using private accommodation, staying with friends or family, and saving Inside Education the cost of a hotel room, may claim an allowance of **\$20.75 once per stay** (not each night). This is intended to give suitable thanks and recognition to your host (dinner, flowers, wine, or a cheap combination of all three).

Hotel Internet

Many hotels now provide free wi-fi. If you're travelling, you probably already have a data plan on your smartphone. You may also find free wi-fi at a nearby coffee shop. However, for those occasions where none of these options are available, except hotel internet charged separately by extortion when required for business purposes, we'll reluctantly pay for it.

Cell Phones

Where needed for regular field safety or effective communication when travelling, cell phones may be provided by Inside Education to effectively conduct business. Please refer to our [Cell Phone Policy](#).

AIR TRANSPORTATION

Loyalty Points Programs - Credit Cards

Inside Education pays annual fees to participate in a travel/rewards points program for its credit cards. Whenever possible, any business-related expenses should be charged to one of Inside Education's credit cards, through approval by one of Inside Education's signing authorities, *in priority over* an employee's personal credit card, so that Inside Education's annual purchase volume earns travel/reward credits *for the Society*.

Loyalty Points Programs - Airline, Hotel, Car Rental

Many other vendor loyalty points programs are generally not made available for organizations, only *individuals*. Therefore, any other frequent flyer or loyalty points earned while travelling on Inside Education business may be used by the employee for personal use. *Hooray, a perk!*

Air Travel

Employees should purchase advance discount economy fares only, decline trip insurance and all other optional services (advance seat selection, extra luggage, etc.).

Airline Credits

Upon cancellation, airlines typically issue refund credits in the *passenger's name only*. If this happens, but Inside Education originally paid for your ticket, we will ask to be repaid or have the flight credit reassigned to us. Unfortunately, because flight credits are considered 'near cash' and therefore taxable by Canada Revenue Agency, anyone who doesn't pay us back will get a T4A slip at year end.

GROUND TRANSPORTATION

Rental Vehicles

The use of a **mid-sized to full-sized rental vehicle with unlimited mileage** is preferred to achieve the greatest economy and safety. We also encourage business travel by Red Arrow or My E-bus, and Inside Education owned or leased vehicles. For specific guidance on vehicle rentals, please see our [Vehicle Operation & Safety Policy and Procedures](#).

Personal Vehicles for Business Use

For insurance reasons, the use of personal vehicles to conduct Inside Education business is **strongly discouraged**. Employees must obtain prior approval from the Director, Business & Operations *on each occasion* before using a private vehicle for Inside Education business, and submit a copy of their current auto insurance policy pink card.

Be clearly advised: Inside Education is NOT responsible for any repairs for damages that may occur to your personal vehicle (e.g. chipped windshield, flat tire, dents). However, if your auto insurance company charges an additional business premium for using a personal vehicle for occasional Inside Education business, this may be reimbursed to a maximum of **\$100** per year or pro-rated for a partial year. **Expense Claim:** please submit a copy of your insurance invoice demonstrating the additional business premium.

Mileage

Employees approved for **business use** of their personal vehicle may have mileage reimbursed at **\$0.55** per kilometre to a maximum of **600 kms per year**, and \$0.28 per km thereafter. The mileage rate is intended for **short distance, local or in-city** business trips only where it would be impractical to rent a car (e.g. Home Depot, banking), or for a day-trip in the event car rental agencies are sold out. This is an all inclusive flat rate that includes a factor for all operational costs (i.e. fuel, insurance, maintenance).

Expense Claim: please submit a mileage log indicating the date, purpose and kilometres driven. Mileage reimbursement or travel stipend rates for **program participants** will be determined on a **case-by-case** basis.

Employees using their personal vehicle to travel between cities to attend special, voluntary **employee functions** (e.g. annual Christmas party) may be reimbursed for the actual cost of fuel, and overnight parking if required. Please "top up" your tank at the start and end of your journey, and submit both receipts to show the cost of fuel consumed. *We encourage car-pooling!*

A note about mileage and the daily "commute" to work: Canada Revenue agency has detailed tax guidance on this subject. CRA states: Travelling to the place where a person works generally does not qualify as "travelling in the performance of the duties of the office or employment."

That is, the 'daily commute' is not considered an eligible work expense. The employee must bear the cost of their own commute or travel expense (and time) to the job site, where the work duties actually commence.

Now, there can be some exceptions to this for unusual circumstances. For example, the travel could be considered 'performing work duties' if going to a special or remote work site, that requires the employee to be away from home for at least 36 hours, or if the job site is more than 80 kms away from the



employee's personal residence.

Public Transportation (LRT, Bus, Shuttle)

A terrific option (and no parking required)! Reimbursed at cost, with receipt.

Taxi

Business travel by taxi should only be used on occasion, to assist employees getting to/from home in a safe way from vehicle rental locations or airports, when travelling very early or late at night; during extreme weather; or when it's not practical to walk, take public transportation, or ask someone to pick you up. Reimbursed at cost, with receipt, including gratuity (suggested guideline: 10% plus \$1-2 per bag).

Ride-sharing Services

Inside Education has a business account with UBER. This service can be used to assist employees getting to/from home in a safe way from vehicle rental locations (if the rental location doesn't provide a shuttle service) or airports. When an employee is added to Inside Education's account, no reimbursement is necessary as UBER direct bills Inside Education. Suggested gratuity: 10% of fare, plus \$1 - 2 per bag.

Car-sharing Services

Unfortunately Inside Education's insurance does not cover our employees when using a car-sharing service such as Communauto or Turo.

Parking

Reimbursed at cost, with receipt; coin meter parking at prevailing rates without receipt. Please ensure your parking does not expire! Parking tickets, speeding tickets, towing charges, and other fines incurred for your parking choices, including traffic violations for your driving choices, are your responsibility (unless unpreventable and unavoidable by Inside Education circumstances)