

TAF POLICY: BUSINESS EXPENSE

1. PURPOSE

TAF is committed to responsibly stewarding and investing public monies to support our work and achieve our mandate. All TAF employees are responsible for ensuring that our resources are used efficiently and effectively. This policy outlines the rules and expectations for managing expenses for travel, meal and hospitality expenses for TAF business purposes.

The policy promotes TAF's objective of being consistent, fair and reasonable while encouraging responsible behaviour and strengthening transparency and accountability.

1.1. Application and Scope

This policy sets out the rules for managing and the reimbursement of travel (local and long distance), conferences, training opportunities, meals and hospitality expenses for TAF employees.

This policy also clarifies non-reimbursable expenses, specific rates and limits where they apply.

2. OPERATING PRINCIPLES

2.1. Principles

- TAF dollars are used prudently, transparently, and responsibly (in compliance with all funder requirements).
- Expenses clearly support TAF's objectives.
- Travel is generally reserved for strategic meetings, engagements and other opportunities that are better advanced through in-person and/or personal interactions.
- Expenses incurred by TAF employees will be reimbursed within TAF's standard net 30 day payment terms.

2.2. Guidelines

- Employees should obtain approval prior to incurring expenses over \$100.
- For approver thresholds, refer to TAF's Approval Authority Schedule unless otherwise specified.
- Wherever practicable, the vendor should be paid directly by TAF, in order to minimize advances and reimbursements to employees.

3. REQUIREMENTS

3.1. General Requirements

- TAF's Approval Authority Schedule provides current approver thresholds that apply to this policy.
- Expenses for a group should be claimed by the most senior person present. An individual cannot claim expenses of their approver.
- Good record-keeping practices must be maintained for verification and audit purposes.

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3.2. Claimants must:

- Obtain appropriate approvals via email before incurring expenses over \$100. If no prior approval was obtained, a documented explanation must be submitted with the claim.
- Submit itemized receipts with all claims (credit card slips or bank statements are insufficient).
- Submit claims on a monthly basis. Any claims not submitted prior to the end of the fiscal year cut-off, will not be reimbursed.

3.3. Approvers must:

- Provide approval only for expenses that were necessarily incurred in the performance of TAF business.
- Provide approval only for claims that include all appropriate documentation (e.g. estimates, invoices, itemized receipts, completed expense form).
- Not approve their own expenses or claims by direct reports which include expenses incurred by the approver (see 3.1).

4. TRAVEL – LOCAL (WITHIN GTHA)

This section applies whenever travel within the GTHA is required. For the purposes of this policy, travel does not refer to a person's regular commute to work. Expenses related to a person's regular commute are not reimbursable.

TAF employees who reside outside of the GTHA should discuss with their manager and the Operations team to understand how this policy applies to their business-related travel.

4.1. Point of origin for travel

TAF's hybrid work policy allows employees to regularly work from locations other than the TAF office. As a result, the point of origin for local travel may be the employee's remote work location (e.g. home office) or the TAF office. Costs related to travel within the GTHA will be reimbursed at the lesser of the rate required to travel from the office or remote work location (i.e. Employees are not required to begin their local travel from the TAF office, but reimbursement will not exceed the cost of travel from the office to the destination regardless of the distance/cost of the actual trip).

4.2. When travel is a regular part of the job

There are some jobs where frequent travel within the GTHA is required as a regular part of the job (e.g. More than 1-2 site visits or client meetings per week).

Managers should ensure that their direct reports are aware of the Policy and how it will affect the job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. Pre-approval for frequent or regular travel, when meals can be reimbursed, transportation method, etc).

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4.3. Choosing the appropriate method of travel

Public transit and active transportation should be used whenever practicable. Employees may determine the method that best suits their personal ability and preference for the travel required. Carbon, health and safety, and cost, as well as convenience should all be taken into account when considering travel.

Options include:

- Active transportation
 - Claims can be submitted for bike share use.
- Public transit
 - Receipts or other proof of purchase is required to claim round trips over \$10.
 - For roles that require frequent transit, a TAF Presto card can be requested from TAF Operations with manager approval.
- Taxis and ride-hailing services
 - Consider taxis and ride-hailing services (e.g. Uber, Lyft) when:
 - Group travel is more economical than the total cost of having individuals travel separately by public transit.
 - There is a lack of practical transit options and/or a tight schedule for meetings.
 - Ride-hailing services can only be used and reimbursed in municipalities where they are regulated and insured. When available, TAF staff are encouraged to select an EV or hybrid vehicle option; and if not available, the standard (i.e. non-premium) service should be used.
 - Gratuities for taxis and ride-hailing services must not exceed 15%.
- Driving

When driving is the most practical way to travel, the following choices are available:

 - Enterprise CarShare
 - Employees can enroll as members under TAF's corporate account with support from the Operations team, and book vehicles online when a vehicle is needed for a short duration.
 - When selecting a vehicle, consider cost and location. EV or hybrid options should be selected, if not, next most economical model available.
 - Rental vehicle
 - When renting a vehicle, an EV, hybrid, compact model or equivalent is required. Luxury and sports vehicles are prohibited.
 - To avoid higher charges, refuel your rental car before returning it.
 - Employees must ensure their rental carries \$1 million in Third-Party Liability coverage

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- Personal Vehicle
 - Employees must keep logs of kilometers used and include origin and destination addresses in their claims and will be reimbursed for approved travel according to the kilometeric reimbursement rates in the current National Joint Council Travel Directive: <https://www.njc-cnm.gc.ca/directive/d10/v238/s658/en>.
 - Using a personal vehicle must be discussed in advance with your manager. TAF assumes no financial responsibility for personal vehicles.

Alcohol and Cannabis and Driving

- Employees are prohibited from driving after the consumption of alcohol or cannabis.

Parking and Tolls

- Reimbursement is provided for necessary and reasonable parking expenses, as well as tolls while driving on TAF business. Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

Traffic and Parking Violations

- Employees are responsible for any traffic or parking violations. No reimbursement will be provided.

5. TRAVEL – LONG DISTANCE AND OVERNIGHT

In the course of their work, staff may be required to attend events, conferences, training courses, meetings, etc. outside the GTHA. TAF credit cards can be used to pay for expenses in advance of travel.

5.1. Expenditure limits and approvals

Expenses totaling over \$100 must be pre-approved. Generally, the overall limit for all expenses incurred is \$5,000 per event, per employee (net of any third party contributions and before application of HST).

In order to ensure reasonable and actual expenses incurred by the employee are appropriately approved and reimbursed, the approval request should include any anticipated expenses including but not limited to:

- Registration fees
- Accommodation
- Travel
- Local transportation
- Meals

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5.2. Advances

Where the expenses are not paid directly by TAF to the conference association, hotel or travel provider, TAF staff are requested to use a personal form of payment. If estimated expenses exceed \$1,000, staff may request an advance payment for the estimated cost of the event (including accommodation, per diem and local transportation), after the expense request has been approved.

5.3. Report on Conference/Event

On completion of the event, the attendee(s) must provide to their Manager and/or TAF team members, a brief written report outlining a brief summary of the purpose, outcome, benefits and insights from the event.

5.4. Travel Arrangements

Employees may determine the accommodation, travel and meals that best suits their personal ability and preference for the travel required. Carbon, health and safety, duration and cost, as well as convenience should all be taken into account when making travel arrangements.

Reimbursement for air and train travel shall be limited to economy class, and the lowest fare available that meets the traveler's schedule and needs. The original ticket receipts are required to support the claim. If the employee's own vehicle is used, then the appropriate kilometrage can be claimed.

The purchase of carbon offsets for air travel must be included in the cost of air travel. Purchase of carbon offsets should be done through the airline at the time of booking. If this option is not available, the Operations team can provide a list of preferred vendors.

5.5. Registration Fees

Registration fees shall be paid in accordance with the rates established for the event by the sponsor or organizer. The original invoice or confirmation from the organization must be provided outlining details of the event and the sessions and /or functions.

5.6. Accommodation

Reimbursement for accommodation expenses, when an overnight stay is required, shall be limited to the lesser of the room rates charged for the event or the hotel's standard rate for a single room. When there is no assigned conference hotel, location and cost should be considered and reimbursement will be made for single accommodation in a standard room, per employee traveling. Employees may choose to share accommodations if traveling together but are not required to do so. Reimbursement for hotel suites, executive floors, and concierge levels is not permitted. An original itemized receipt from the hotel must be provided to support the claim.

Private stays with friends of family are acceptable, and a cash payment or gift may be reimbursed at a maximum of \$30 per night. In lieu of a receipt, a written explanation must be submitted.

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5.7. Meals

Meal expenses incurred while traveling, excluding alcohol and based on itemized receipts, may be reimbursed up to the limit of the applicable meal allowance rates in section 1.2 of the current National Joint Council Travel Directive: <https://www.njc-cnm.gc.ca/directive/d10/v238/s659/en>.

Generally, meal expenses will be reimbursed in the following situations:

- Travel is required for over 5 hours and extends over a meal period.
- Meals are not included in event registration fees or accommodation.

5.8. Ground Transportation

The cost of transportation to and from home/office/hotel and an airport, bus or train terminal, shall be reimbursed when supported by an original receipt. If a car rental is required, TAF employees must ensure their rental carries \$1 million in Third-Party Liability coverage and submit receipts for the rental and fuel.

5.9. Loyalty Programs

Employees travelling on TAF business may participate in loyalty programs (e.g., frequent flyer programs), provided that they select the most cost-efficient mode of travel. Employees may retain the benefits offered for business or personal use provided that the use of the benefit results in no additional cost to TAF.

5.10. Dependent Care

For the purposes of this Policy, a dependent is a person who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).

Prior approval for reimbursement of dependent care expenses is required, as well as a documented explanation of the circumstances.

Requests for dependent care expenses may be reimbursed under the following circumstances:

- if travel is occasional or unexpected; and
- if you incur expenses above and beyond your usual costs for dependent care as a direct result of travel.

In these situations, you may be reimbursed for your actual costs up to a daily maximum:

- \$75/day/dependent, if you have a caregiver's receipt.
- \$35/day/dependent, if you provide a documented explanation.

5.11. Leisure Extensions

Extending a business trip by using vacation time is allowed so long as:

- The vacation days have been approved by your manager.
- The leisure extension will not interfere with the purpose of the business trip.

Employees can extend their trip, and TAF will pay for return travel. Comparative cost must be documented (i.e. what the travel would cost without the extension) so long as the return trip is

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booked in advance and the dates do not result in an increase in transportation costs, otherwise the employee must pay the cost difference. Accommodation, meals, and any other expenses, during or as a result of the leisure extension during or as a result of the vacation days are not reimbursable by TAF.

6. REFRESHMENTS AT EVENTS

6.1. Team Events and Meetings

Periodically TAF holds meetings to discuss, plan and make decisions on TAF business. Meals and refreshments in certain circumstances may be appropriate and may be reimbursed up to the limit of the applicable meal allowance rates in the current National Joint Council Travel Directive:

<https://www.njc-cnm.gc.ca/directive/d10/v238/en?print>.

The claims for reimbursement must include the original itemized receipt, documentation of the names of attendees, location of the meeting, and a description of the purpose of the meeting.

6.2. Events for External Guests

It may be necessary for staff to host business contacts who are not employees for events related to TAF's business. This can include hosting events or sponsoring planned events, and business interactions (e.g. networking meals). Expenses arising from meetings held at eating establishments or other appropriate locations may be reimbursed provided they are reasonable, and necessary to promote TAF's interests. Costs should be minimized where possible with due regard for the guests' status, the size of the party, and the intended business purpose.

The maximum amount spent per person should not exceed the applicable meal allowance rates in the current National Joint Council Travel Directive: <https://www.njc-cnm.gc.ca/s3/en>.

Reimbursement for allowable expenses related to business meetings and events should include the original itemized receipt, a description of the purpose of the event and the name(s) of all person(s) being hosted and approval.

6.3. Alcohol at TAF-hosted Events

The expenses relating to alcoholic beverages consumed at these events may be reimbursed in very limited unique circumstances such as TAF hosted or sponsored events. CEO pre-approval, via the Operations team, is required.

Alcohol must be provided in a responsible manner (e.g., food must be served, transportation offered, certified bartender, all property rules met). Preference should be given to wine, beer and spirits produced in Ontario.

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7. ROLES AND RESPONSIBILITIES

This policy shall be administered and enforced uniformly for all employees. The responsibility for monitoring compliance is shared among the following:

7.1. Approvers

Approver thresholds are defined in [TAF's Approval Authority Schedule](#)

The Approver is responsible for:

- compliance when reviewing and approving TAF expense claims.

The Approver must verify that:

- the expense is a valid and reasonable business expense, and is in compliance with the specific requirements of this policy as well as any other applicable corporate policy;
- the appropriate supporting documentation and original receipts are attached;
- the correct team, project, and expense codes are used;
- the claim does not breach any corporate purchasing or related policies;
- the claim is submitted in a timely manner; and,
- the reimbursement to TAF for any unused advance is completed on a timely basis.

7.2. Employees

The Employee, as a claimant, is responsible for ensuring that expenses incurred are reasonable, appropriately documented, properly authorized, claimed on a timely basis, and in accordance with the specific requirements of this Policy.

7.3. Finance Team

TAF's Finance team, under the direction of the Director, Finance, is responsible for:

- Ensuring that all expense allocations will meet each specific funder's eligibility requirements.
- Reviewing and processing the request for reimbursement for all the reimbursable expenses on a timely basis
- Returning to the Approver, without payment, any request that does not meet the requirements of this policy or is not supported by appropriate documentation.
- Interpretation of this Policy, as well as reviewing for compliance on an ongoing basis.
- Ensuring that records/documentations are maintained for seven (7) years based on the City's Retention Bylaw and the Federal Excise Tax Act.

8. RELATED POLICIES, PROCEDURES AND FORMS

[Approval Authority Schedule](#)

[Expense Claim Template](#)

[Kilometric reimbursement rates in the current National Joint Council Travel Directive](#)

[Meal allowance rates in the current National Joint Council Travel Directive](#)