

Expense Policy

Contents

- Purpose 1
- Meal Allowances 2
- Incidentals 2
- Private Vehicle Expenses 2
- Taxis and Parking 2
- Accommodation 3
- Airfare/Ferry/Transit 3
- Car Rentals 3
- Childcare Expenses 3
- Business Meeting 4
- Technology Tools 4
- Miscellaneous 4
- Deadline for Submission of Expense Claims 5
- Currency Exchange 5
- Recognition 5
- Policy Exceptions 6
- Policy Review 6
- Policy Classification and Access 6

Purpose

Pursuant to the Municipal Pension Plan (plan) Joint Trust Agreement (JTA), the Municipal Pension Board of Trustees (board) may pay from the Pension Fund an allowance for reasonable travel and other expenses necessarily incurred by a trustee or a person appointed to a committee of the board in carrying out the business of the board.

Also pursuant to the JTA, the board may retain professional, technical and other advisors that it considers necessary and determine the remuneration and reimbursement for expenses to which they are entitled.

The objective of this policy is to ensure the most cost-effective and efficient means of travel and promote economy in the expenditure of plan funds.

The policy provides for allowable reimbursement for expenses for trustees and other individuals determined by the board to fall under this policy.

Receipts and proof of payment are required, except where noted.

The terms “trustee” or “trustees” in this policy mean primary or alternate trustee.

Where the word “trustees” appears, it will be read to include all persons to whom this policy applies, unless specifically excluded.

Meal Allowances

A meal allowance may not be claimed when there is a meal provided at the plan’s expense; this includes meals provided at board and committee meetings, conferences, seminars and other events for which the plan has paid the registration fees. Meal allowances may be claimed for each individual meal as per the allowances established by the [Treasury Board for Group II BC Government employees](#), as amended from time to time.

Incidentals

Incidentals are expenses for which receipts are typically not obtained. Trustees may claim incidental expenses incurred while conducting board business, including laundry, portorage, personal phone calls, etc., as per the allowance established by the [Treasury Board for Group II BC Government employees](#), as amended from time to time.

Private Vehicle Expenses

The automobile allowance rate will match the prescribed rate determined by the Canada Revenue Agency (CRA) every January.

The automobile allowance rate can be claimed when using a private vehicle for travel; it is intended to cover the cost of gas/electricity and maintenance. For longer distances, renting a car with a daily rate and unlimited mileage may be more cost-efficient; trustees should consider various options before deciding how to travel.

Where a trustee’s private vehicle is damaged while in use on plan business, the plan will reimburse, for each occurrence, the lesser of the actual vehicle damage repair cost or the trustee’s vehicle insurance deductible, up to the maximum amount permitted by the [Treasury Board for Group II BC Government employees](#), as amended from time to time. This provision will not apply where a court holds that the trustee or driver of the vehicle is guilty of willful, wanton, or gross negligence.

Taxis and Parking

Taxi (or ride-sharing service) and parking charges incurred by a trustee when travelling to and from a board meeting, board event or education session will be reimbursed if receipts are provided.

Accommodation

Hotel charges will be reimbursed if receipts are provided. Reimbursement will be made for room charges for the night before a meeting, event, or education session, up to and including the last night of the meeting, event, or education session. For meetings commencing from noon onwards, trustees should travel on the morning of the event. Whenever reasonable, trustees should travel on the last day of the event. Trustees wishing to arrive early or stay additional nights following an event will do so at their own expense.

Special group room rates are generally arranged for board meetings and other events.

Where “special rate” arrangements have been made, trustees should make reservations and cancellations in accordance with the arrangements that have been made at the hotel specified, within the time limits established; this supports the most cost-effective rates for the plan.

Where no “special rate” arrangements have been made, trustees should request the “corporate” rate, unless the trustee can access a more cost-effective rate via their association with their employer or organization.

Private lodging (e.g. staying with friends or family) will be reimbursed as per the allowance established by the [Treasury Board for Group II BC Government employees](#), as amended from time to time. Receipts are not required.

Airfare/Ferry/Transit

Airfare (lowest cost refundable fare), ferry charges, train fares, transit fares and highway tolls will be reimbursed if receipts are provided. The most cost-effective, efficient and safe mode of travel will be used; items to consider in determining this include the cost of travel and effective use of time (e.g., method of travel). Reservation charges for ferries and seat reservations will be reimbursed if receipts are provided.

Flight change fees will only be reimbursed when a change in meeting date, duration, or location necessitates a flight change; trustees should book flights with refundable booking options.

Car Rentals

Car rental expenses will be reimbursed if receipts are provided. Trustees should purchase Personal Accident Insurance (PAI) and Collision/Loss Damage Waiver (CDW/LDW).

Trustees with access to corporate rates should request them. Trustees are requested to rent compact vehicles unless a number of trustees will be sharing the vehicle.

Trustees should refill gas tanks before returning rental vehicles to avoid paying a refueling surcharge.

Childcare Expenses

Trustees may be reimbursed for additional childcare expenses to a maximum of \$60 per day. “Additional” means incremental childcare expenses necessary for the trustee to fulfill their duties over and above the childcare costs that would have been incurred anyway.

Additional childcare expenses will not be reimbursed if there is someone in the trustee's home who can provide the childcare. Receipts signed by the caregiver/agency are required showing the date(s) being charged, the hourly rate of pay, the total hours of care provided, the caregiver/agency name, and the total amount being charged. This expense is a taxable benefit and a T4A will be issued to the trustee.

Business Meeting

Business expenses, including costs associated with meetings, business and guest meals, and gratuities for meetings with stakeholders regarding board business, will be reimbursed if receipts are provided. This expense reimbursement is limited to the chair, vice chair and board employees and will require pre-approval by the chair for all other trustees.

An explanation of the nature of the meeting and list of attendees will accompany these business expense claims.

Technology Tools

Technology tools are defined as standalone devices and/or related software, accessories and warranties capable of accessing board material and supporting the trustees during meetings. The program is intended to provide trustees with a degree of flexibility in their choice of technology tools and to achieve cost effectiveness in the expenditure of plan funds. In general, trustees should obtain one primary device and related software and accessories.

Reimbursement for technology tools is limited to primary and alternate trustees and does not include non-trustees to whom this policy applies.

Trustees may be reimbursed up to a maximum of \$3,000 every three years for technology tools that are used to conduct board business.

The initial three-year period runs from the date of first purchase.

Receipts or other proof of payment will be submitted for reimbursement.

If a trustee leaves the board within twelve months of the purchase date, the trustee will have two options:

- i) repay one half (1/2) the amount reimbursed for technology tools or
- ii) return the tools to the board office.

Miscellaneous

- a) HST/PST/GST paid on eligible expenses will be reimbursed.
- b) Conference fees, along with related trustee education expenses, will be reimbursed provided that the education is consistent with the Education Policy.
- c) Trustees who sit on multiple boards (e.g., the College, Public Service or Teachers' Pension Boards of Trustees, the Municipal Retiree Benefit Board of Trustees, or the corporate board of Pension Corporation or BCI) will not double-claim reimbursement for eligible expenses pertaining to multiple boards.

- d) Board-related courier and photocopying expenses will be reimbursed to trustees who are on travel status or board business.
- e) Where a trustee on board business incurs a loss of or damage to personal property that is directly related to the performance of their duties, and that is not otherwise covered by this policy, the plan may reimburse the lesser of the loss, or the repair or deductible portion of the trustee's personal insurance policy, up to a maximum of \$500.
- f) Trustees traveling on board business should ensure they have travel medical and trip protection insurance in place; the board will not be responsible for unexpected costs incurred because the trustee does not have the appropriate travel medical and trip protection insurance coverage. Premiums for travel insurance to obtain coverage equivalent to the BC Medical Services Plan and to obtain trip protection insurance will be reimbursed.
- g) Trustees may submit unsigned expense claim forms by email provided the completed form and receipts are emailed from the trustee's email address on record with the board office.

Deadline for Submission of Expense Claims

Trustees will submit expense claims within 90 days of the expense being incurred. Trustees should submit expense claims electronically. The board chair may approve late expense claims but there will be no payment for claims submitted later than six months after the 90-day deadline.

Currency Exchange

Claims for expenses paid in foreign currency, including meal allowances, will be reimbursed in Canadian dollars converted at the average exchange rate for the dates of travel unless trustees submit credit card statements showing payment of expenses, supported with receipts. In those circumstances, the actual amount paid for the expense will be reimbursed.

Recognition

The board will present a token of recognition to each trustee departing the board who has served at least one three-year term. Trustees who do not wish to receive a recognition token upon their departure from the board will notify the board office.

All trustees will receive a letter from the chair and vice chair acknowledging their contribution to the board at the end of their service with the board.

The board authorizes the expenditure from the pension fund of up to \$200 per event for the purchase of gifts, flowers, charitable donations or other tokens to express the board's recognition of or condolences for the significant life events of trustees, board employees and service providers.¹

The executive director and board secretary are authorized to approve expenditures for significant life events.

¹ Service providers include board office staff, Pension Corporation staff, and BCI staff who regularly attend and report at board meetings.

Policy Exceptions

Requests for exceptions to this policy will be reviewed by the board chair for approval.

Policy Review

Triennial.

Policy Classification and Access

This policy is classified as public; it is freely available to share outside of the organization.

Original Policy: March 28, 2019

Last Approved: March 13, 2025

Effective: April 1, 2025

Appendix 1 – Travel Allowances

Last updated: April 1, 2024

Note: This Appendix provides key reimbursement amounts.

1. Meal/Per Diem Allowances

- (1) Meal/per diem reimbursement when traveling on the employer’s business will be in accordance with Treasury Board Orders and Directives at the following rates:

Effective April 1, 2024									
Employee Group	Full Day \$	Half Day \$	Breakfast Only \$	Lunch Only \$	Dinner Only \$	B&L Only \$	L&D Only \$	B&D Only \$	Incidental Only \$
I	60.61	N/A	14.58	16.87	29.16	31.45	46.03	43.74	N/A
II	63.75	N/A	25.50	25.50	35.25	37.00	46.75	46.75	15.00
III	66.75	33.50	26.25	26.25	36.00	40.25	50.00	50.00	15.00

- (2) Unless otherwise provided for in this appendix, the reimbursement rates for Groups II and III cover meal and other out-of-pocket travel expenses.
- (3) Where travel is for a partial day, only meals that are applicable to that portion of the day spent on travel status are claimed.
- (4) Where a meal is provided without charge or is paid for from public funds, no claim for that meal can be made.
- (5) The meal/per diem allowances cover expenses arising from absences away from headquarters or geographic location over a meal period(s).
- (6) Meal expenses incurred within headquarters or geographic location due to job responsibilities, will be reimbursed as follows:

Group I and Group II	Group III
at the meal rate(s) specified in 1(1) for Group I, above	for all actual meal expenses incurred

2. Private Vehicle Allowance

- (1) Where a private vehicle is used on the employer’s business, reimbursement shall be: Effective April 1, 2024 – \$0.63 per km
- (2) The distance allowance does not apply when using leased, rental or government vehicles.
- (3) Actual transportation toll charges may also be claimed.

3. Acceptable Parking Charges

When a private, government, or leased/rental vehicle is used for the employer's business, receipted parking charges will be reimbursed.

4. Vehicle Damage Reimbursement

(1) Where an employee/appointee's private vehicle is damaged while in use on the employer's business as specified above, the employer shall reimburse the lesser of actual vehicle damage repair cost or the employee's vehicle insurance deductible to a maximum of \$727.27 per occurrence, for:

- a. damage caused to the vehicle by wards or clients of the province; and/or
- b. damage caused to the vehicle by vandalism that results from employment; and/or
- c. damage as a result of an accident while on the employer's business.

(2) This section will not apply where a court holds that the employee/appointee or driver of the vehicle is guilty of willful, wanton or gross negligence.

(3) This section does not apply to the Professional Employees' Association (PEA) (see PEA Collective Agreement for specific entitlement) or to Nurses.

5. Commercial Transportation Charges

(1) Where transportation other than a private vehicle is required, reimbursement will be in accordance with Treasury Board Orders and Directives.

(2) Where transportation by commercial carrier(s) has been designated as the mode of travel by the employer and the employee/appointee requests to use their private motor vehicle instead and the employer allows such use, reimbursement will be based on the lesser of the distance allowance for his/her private motor vehicle plus transportation toll charges, if any, for the trip or the designated commercial carrier(s) cost for the trip. No meal, accommodation, travel time or any other expense(s) will be reimbursed beyond the transportation costs that would have occurred had the employee/appointee taken the designated commercial transportation.

(3) Where personal and business travel are combined, reimbursement is to be based upon the lesser of actual transportation expenses or the most economical transportation expenses that would have been incurred had personal travel not taken place. Per diem allowances and other expenses will

not be reimbursed beyond the costs that would have been incurred had personal travel not taken place.

6. Accommodation Charges

- (1) Reimbursement of accommodation expenses will be in accordance with Treasury Board Orders and Directives.
- (2) Where private lodging is used in lieu of commercial accommodation, reimbursement of \$38.41 maximum per day may be claimed.

7. Miscellaneous Out-of-Pocket Expenses

Reimbursement will be made for the following out-of-pocket expenses incurred while on travel status:

	Group I	Group II and Group III
1) Telephone calls	Where overnight accommodation is required, upon production of receipts, one five-minute telephone call to the employee's home in British Columbia may be claimed for each night away.	Included in per diem
2) Portage	\$0.50 maximum upon arrival at commercial accommodation and \$0.50 maximum upon departure.	Included in per diem
3) Dry cleaning / laundry	Dry cleaning/laundry services may be claimed every seven consecutive days away from headquarters or geographic location.	Included in per diem

8. Meal/Per Diem Expenses When Traveling to the United States

- (1) For travel to and from the United States, the meal and per diem rates specified in section 1(1) will be in U.S. currency. Deduction(s) for partial day travel or for meals provided at public expense will be in accordance with section 1(3) and 1(4).

9. Meal/Per Diem Expenses When Traveling to Foreign Locations

- (1) For travel to and from all other foreign locations, the meal rates (for Group I) and total per diem rates (for Group II and Group III) shall be calculated as follows from the '**Meal Total**' rates published by the federal National Joint Council, [Travel Directive \(Appendix D\)](#). See subsection 2 for rates for partial days or for situations where one or more meals are provided at public expense.

	Group I meals	Group II (per diem)	Group III (per diem)
Full day meal rate	100% of the federal "meal total" rate		
Per diem rate	N/A (See Section 7 above – Out of Pocket Expenses)	120% of the "meal total" rate	130% of the "meal total" rate

(2) Where foreign travel is for a partial day and/or meals are provided at public expense, the individual meal rates as published in the National Joint Council directive are to be deducted for those meal(s) not required. When the individual meal rates are not published, the following percentages of the full day "meal total" rates (rounded to the nearest dollar) are to be deducted from the full day/per diem rate calculated in subsection (1) above.

	Group I	Group II	Group III
Breakfast	25%	20%	20%
Lunch	25%	20%	20%
Dinner	50%	35%	35%

10. Other Foreign Travel Expenses

(1) All other foreign travel expenses, including foreign currency exchange, will be reimbursed in accordance with Treasury Board Orders and Directives.

(2) Reimbursement may also be claimed for reasonable expenses incurred which relate directly to foreign travel:

- a) Car rental insurance
- b) Visa(s) and passport(s)
- c) Inoculation(s)
- d) Travelers' cheques
- e) Bottled water
- f) Preventive medication, i.e. malaria tablets, etc.
- g) Premiums for additional medical insurance to provide coverage equivalent to that available under the Medical Services Plan in B.C.
- h) Additional dry cleaning/laundry costs
- i) Additional baggage insurance
- j) Reasonable travel gratuities
- k) Similar directly related travel costs

11. Local Travel Expenses at Foreign Locations

- (1) This section applies to the employees/appointees who are posted from B.C. to a foreign office or who are hired locally at a foreign office and whose job responsibilities require them to travel away from their foreign office on the Employer's business.
- (2) Meal/per diem allowances will be reimbursed in accordance with section 8 and are subject to deduction for meals not required as per section 8.
- (3) Where a private vehicle is used in accordance with Treasury Board Orders and Directives, reimbursement will be at the distance rate specified by External Affairs Canada for that location.
- (4) Parking and transportation toll charges will be reimbursed.
- (5) Where commercial transportation is required, the actual travel costs will be reimbursed in accordance with Treasury Board Orders and Directives.
- (6) Actual commercial accommodation costs will be reimbursed up to the maximum amount established by External Affairs Canada for that location.
- (7) Private accommodation will be reimbursed at 25% of the maximum accommodation level established by External Affairs Canada for that location.
- (8) Actual reasonable miscellaneous expenses such as dry cleaning, personal telephone calls home, etc. will be reimbursed for Group I employees / appointees.

12. Meal Allowances for Dependents on Relocation

Where a Group I, II or III employee/appointee incurs meal expense(s) for their spouse and or dependent(s) during relocation, the expense(s) will be reimbursed as follows:

- (1) Dependents 12 years of age and under may claim one-half of the Group I meal allowances;
- (2) Spouse and dependents over 12 years of age may claim the full Group I meal allowances.

13. Extraordinary Loss

Where an employee/appointee on the employer's business incurs a loss of or damage to personal property which is pertinent to the performance of their duties, that is not otherwise covered by government policy or insurance, the employer may reimburse the lesser of the loss, or the repair or the deductible portion of the employee/appointee's insurance policy, up to a maximum of \$500.