EXPENSE POLICY

GENERAL

1. The Institute will reimburse its Directors, Committee Members and others on Institute business (collectively, Volunteers) and Institute staff for their reasonable out-of-pocket expenses incurred as a result of participating in approved Institute activities and falling within the provisions of this policy. Volunteers and Institute staff are collectively referred to hereafter as Claimants.
2. When personal travel is combined with business travel, the Claimant will be reimbursed for only the business portion of the trip.
3. Claims must be made using the Institute claim expense form. Claims may be submitted to the Institute electronically; however, a photocopy of original receipts must be included.
4. Claimants should make travel plans and reservations as soon as possible to avoid the potentially higher costs of booking travel at a later date.
5. Claims may be made as soon as they are incurred (i.e., in advance of the travel date(s)).
6. Claims will be based on the actual cost incurred, including exchange rates incurred on credit cards. All cash expenses incurred must be calculated in Canadian currency and include the conversion rate of a foreign currency, if applicable.
7. Completed expense claim forms must be submitted for approval by Volunteers to the appropriate Institute staff contact within 30 days of travel, but at a minimum not later than the end of the following month.
8. Expenses under $25.00 in total including tax and gratuity do not require receipts.

9. A claim not falling clearly within the guidelines may be discussed with and, if satisfactory explanation is provided, approved by the President & CEO. The President & CEO will advise the Board of Directors of unresolved claims.
10. The Claimant should not incur excessive costs through imprudent spending.
11. If an expense is not noted within this policy, it is considered unauthorized and should not be included in the Claimant's expense form.

TRANSPORTATION, MEALS AND INCIDENTALS

Air

- The lowest reasonable airfare (i.e., most direct/ shortest offered and economical route) that offers flex considerations (i.e., refundable and/or transferable) should always be selected for air travel. A "route" is defined as all segments combined for the trip.
- Economy class service should be purchased for routes 4 hours or less (one-way).
- Premium Economy class service may be purchased for routes greater than 4 hours. Where Premium Economy is not an available service, travelers may select a seat upgrade within economy class (e.g., extra leg room seat).
- The cost of cancelling and/or rebooking of flights is not covered by the Institute unless it can be shown that it was necessary or required for legitimate business reasons (such as a changed meeting date, or Claimant sickness). In such instances, email approval must be obtained from the Institute contact.
- Exceptions are permitted if the use of the lowest logical option is clearly inconvenient or unfeasible for the Claimant. Exceptions must be approved in advance by the President & CEO.

Loyalty Programs

- Claimants may retain loyalty points earned while travelling on Institute business. However, travel plans should not be altered to accumulate additional loyalty points, or to use upgrade or companion travel certificates, if doing so results in a higher cost to the Institute.

Rail

- Claimants have the option to choose train travel, providing the travel cost does not exceed the overall total cost of the lowest reasonable airfare and associated ground transportation to the same destination.

Personal Automobile Use

- Reimbursement for use of a personal automobile on Institute business is made in accordance with the CRA Automobile Allowance Rate. Receipts are not required but information documenting the distance between departure point and destination must be provided.
- Claims must not exceed the equivalent lowest reasonable airfare and associated ground transportation to the same destination.
- It is the Claimant's responsibility to carry adequate insurance coverage. By using their personal vehicle for Institute business, the Claimant accepts all responsibility for collision and liability coverage.

Rental Vehicles

- Claimants have the option to rent automobiles when costs are more economical than using other methods of ground transportation. If personal and business travel are combined, personal rental costs are not reimbursable and the amounts claimed should be appropriately prorated between personal and business costs.
- The Institute will reimburse the rental cost of an intermediate / mid-size / standard (or smaller) rental vehicle. A larger size vehicle may be rented if three or more individuals are being transported.
- Claimants are required to purchase appropriate collision and liability insurance from the rental agency. The Institute will reimburse the cost of the insurance purchased through the rental agency.
- Claimants are required to inspect the rental vehicle for damage prior to driving off the rental property. In the event of an accident, the rental company must be notified.

Airport Parking and Mileage

- Airport parking and mileage for a personal automobile are reimbursable up to the lower of either parking and mileage or the cost of the return ground transportation fare using taxis or limousine service. If the duration of a trip on Institute business will be several days, Claimants should evaluate whether modes of ground transportation other than personal automobile would be more economical.

Hotels

- The Institute will reimburse the cost of a regular hotel room when overnight accommodation is required. Claimants are expected to stay at the designated hotels where the Institute has negotiated a preferred corporate rate. Claimants who book accommodation at an alternate hotel will be reimbursed at the lesser of the amount paid or the equivalent of the Institute's preferred corporate rate.

- Accommodation is provided for the number of nights necessary to participate in the Institute event for which the Claimant is travelling. Those who wish to extend their stay before or after the event may do so at their own expense. There is no guarantee that the Institute's preferred corporate rates will be available pre and post event.

Meals

- The following reimbursement will be made for the Claimant's meals consumed while on Institute business. Meal Maximums include all food and beverages (including alcohol), tax and locally-appropriate gratuities:
    - Breakfast – Maximum $35
    - Lunch – Maximum $45
    - Dinner – Maximum $80

  For clarity, traveling guests should not be part of this food allowance.

- Claimants are responsible for their choice and behavior regarding the consumption of alcohol when conducting business on behalf of the Institute. For those adults who choose to drink, they should do so responsibly and only in moderation.
- Except as noted in the policy, receipts must accompany all items claimed as these rates are not per diem.
- At Institute sanctioned functions, the President & CEO or the Treasurer can authorize amounts in excess of the maximums noted above.

Telephone and Internet Usage

- Costs for reasonable and necessary local and long-distance telephone calls and internet usage, associated with Institute business, will be reimbursed.

Taxis and Other Local Transportation

- The Institute will reimburse reasonable cost of ground transportation services to and from places of business, hotels, airports or rail stations in connection with business activities. This includes public transport, taxis, airport shuttle, hotel vans and ride-sharing services such as Uber or Lyft. Business travelers should consider personal safety before deciding to use ride-sharing services and choose the safest reasonable option in their destination.

INSURANCE

Health-Related Expenditures

- Volunteers and Institute staff travelling to the U.S. and international destinations on Institute business are not allowed to travel without adequate health insurance. All Institute staff members are covered by emergency out-of-country insurance. Volunteers should check any existing coverage they may have to ensure that it includes out of country coverage. If not, they are required to purchase sufficient health insurance coverage. The Institute will reimburse the costs incurred. The Institute is not responsible for out-of-country medical expenses and if a volunteer incurs medical costs while travelling out of the country, the instructions on the insurance coverage purchased should be followed.
- Cost of vaccinations for Claimants when recommended by government health organizations (and received at the discretion of the Claimant) will be reimbursed.

MISCELLANEOUS EXPENSES

Tips/Gratuities

- Reasonable gratuities for porters, maids, concierge and skycaps at airports will be reimbursed. Supporting documentation is not required for costs under $25.

Laundry Service

- In the event of an emergency situation, or where a trip involves four nights or more hotel accommodation, reasonable and necessary laundry expenses may be claimed.

EXCEPTIONS

- The Institute recognizes that, under specific circumstances, exceptions to the expense policy may be justified. Deviations from this policy should be approved in advance by the appropriate Institute staff contact (or the President & CEO, with respect to air travel). Confirmation of approval of the deviation should accompany the Institute expense claim form. Any exceptions will be reviewed on a case-by-case basis by the appropriate Institute staff contact but will not be considered a precedent.

INTERPRETATION

- Interpretation of the provisions of this expense policy will be made by Institute.