

DOCUMENT IDENTIFICATION

Document Title	Travel, Meals & Hospitality Expenses	Document No.	ADM-001	Page 1 of 18
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DOCUMENT CLASSIFICATION

Document Type	Policy	Category	Administration
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DOCUMENT CONTROL

Prepared By	Human Resources	Effective Date	July 15, 2013
Approved By	Candys Ballanger-Michaud, President & CEO	Supersedes	February 13, 2013
Date Approved	February 23, 2013	Next Review Date	As required

RELATED DOCUMENTATION / POLICIES

INTERNAL

- Delegation of Authority Policy
- COPE Collective Agreement
- Expense Claim Form
- Request For Approval for International Travel Form
- Request to Attend/Travel

EXTERNAL

- Broader Public Sector Expense Directive, April 2011
- Letter from Chief Prevention Officer, re: Administrative Policies, October 25, 2012

Policy Statement	<p>Workplace Safety North (WSN) provides products and services to companies and individuals province-wide, cross-country and internationally. Providing this type of service over a large geographic area requires travel by employees and management of Workplace Safety North.</p> <p>Travel expenses are reimbursed by WSN in accordance to guidelines established in this Policy. WSN assumes no obligation to reimburse expenses that are not in compliance with this Policy.</p> <p>Claimants have an obligation to inform themselves of the requirement of this Policy, to comply with its requirements, and to seek clarification from their managers as needed. Managers are responsible for ensuring compliance with this Policy and taking appropriate corrective action.</p>
Purpose	To set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices, and to provide a framework of accountability to guide the effective oversight of WSN resources in the reimbursement of expenses.
Scope	<p>This policy sets out the rules for managing travel, meal and hospitality expenses for WSN and applies to all Workplace Safety North employees, WSN's Board of Directors, members of WSN Sector Advisory Committees, and other persons under contract to WSN.</p> <p>This policy does not prevail over legislation or a collective agreement.</p>
Principles	WSN dollars are used prudently and responsibly with a focus on accountability and transparency.

	<p>Expenses for travel, meals and hospitality support WSN objectives.</p> <p>Meal expenses must be supported by an original, itemized receipt. If no itemized receipts are available, a detailed account must be provided with the claim, and is to include: vendor, location, date, description and amount.</p> <p>Alcohol cannot be claimed and will not be reimbursed.</p> <p>Strike a balance among health and safety, economy and efficiency of operations.</p> <p>Meal rates are not an allowance. They are for the actual expenditures of your individual meals. See rates below.</p> <p>Legitimate authorized expenses incurred during the course of WSN business are reimbursed.</p> <p>Best practices are in place, including:</p> <ul style="list-style-type: none"> • Prior approval to incur expenses is obtained; • Other options for meetings are always considered before travel is approved, including audio or video conferencing; and • Vendors of record for travel-related services are used whenever possible. • Approver to process claim within two weeks of submission of the completed expense claim (Concur Expense system) • For year-end expenses, submit claims within one month of ending fiscal year
<p>Responsibility & Authority</p>	<p>ACCOUNTABILITY FRAMEWORK</p> <p>This policy sets out the approval authority for travel, meals and hospitality expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. A CEO has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in the Policy and be necessary to meet specific operational needs. These rules do not replace any rules in the Policy. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.</p> <p>In addition, a CEO may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor or contract manager.</p> <p>MANAGERIAL DISCRETION</p> <p>For the purpose of this policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy. All decisions should be taken very carefully. When exercising discretion, the rationale must be documented and filed with the claim.</p> <p>Managers are accountable for their decisions, which must be:</p> <ul style="list-style-type: none"> • Subject to good judgement and knowledge of the situations; • Exercised in appropriate circumstances; and • Comply with the principles and mandatory requirements set out in this policy. <p>When a situation arises and discretion needs to be exercised, managers should consider whether the request is:</p> <ul style="list-style-type: none"> • Able to stand up to scrutiny by the auditors • Properly explained and documented • Fair and equitable • Reasonable • Appropriate <p>It is the responsibility of both the manager and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.</p>

MANDATORY REQUIREMENTS - GENERAL

Written approval is required for the following **before** any arrangements are made. Use appropriate form, if available.

- Request for International travel form, and
- Hospitality events involving alcohol requires prior approval by the CEO and the CPO.

Hospitality is provided only when the event involves people from outside WSN. Functions involving only people who work for WSN are not considered hospitality functions.

Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., a manager cannot submit his/her director or VP's claim for lunch even if they were at the same event).

For an expense claim, alcohol cannot be claimed and will not be reimbursed.

Good record-keeping practices must be maintained for verification and audit purposes.

Employees must submit all their expenses prior to exiting the organization.

ROLE OF MANAGEMENT

WSN Management shall:

- Ensure compliance with this policy
- Provide claimants with guidance and clarity in regards to this policy
- Provide documentation to claims where manager discretion was used to allow an exception to policy requirements
- Not assume any obligation to reimburse expenses that are not in compliance with this policy
- Ensure that appropriate records retention arrangements are in place for claims documentation.
- When authorized to approve expense claims, managers must:
 - Ensure the expenses are consistent with the principles of this policy (work-related, modest and appropriate, and strike a balance among health and safety, economy and efficiency of operations)
 - Determine and authorize when business travel is necessary
 - Ensure that all travel arrangements are consistent with the provisions of this policy
 - Ensure that expenses were necessarily incurred in the performance of WSN business
 - Ensure that appropriate receipts are provided to support expense claims
 - Conduct regular spot checks to ensure claims comply with the requirements of this policy
 - Ensure that any unusual items are explained appropriately and/or proof is given of prior approval.
 - Approve expense claims through Concur in a timely manner
- Not approve their own expenses.

ROLE OF CLAIMANTS

Claimants shall:

- Seek clarification from managers pro-actively and as needed
- Request and accept the lowest fare practicable
- Supply an itinerary to and notify their supervisor in the event of any changes so the travellers may be contacted in an emergency
- In the event of changes, cancel hotel bookings as required by cancellation policies to avoid "no-show" charges. Penalties incurred for non-cancellation of guaranteed hotel

reservations will be the employee's responsibility and will be reimbursed only in exceptional circumstances

- If necessary, secure passports and visas and obtain required/recommended immunizations or medications before travelling
- Report any taxable benefits to Canada Revenue Agency
- Become familiar with and adhere to the provisions of this policy and follow applicable Conflict of Interest rules and/or regulations
- Submit claims for expenses before leaving positions with WSN
- Good record-keeping practices must be maintained for verification and audit purposes.

When submitting an expense claim, claimants must:

- Use the Concur expense application
- Verify travel and other business-related expenses
- Provide explanations (or proof of prior approval) for; unusual expenses, and when claiming for another employee/consultant
- Attach original receipts to support expense claims
- Note any expenses that are reimbursable by another organization
- Provide descriptions for expenses claimed

BOARD OF DIRECTORS

Board Members shall work with and have the Board Liaison/Executive Assistant arrange both travel and guest rooms. WSN will directly (centrally paid) cover the cost of rooms plus taxes only. WSN will not be responsible for incidentals. Board Members will follow this Policy unless otherwise stated. Both out of pocket expenses and the value of Board Members time will be considered.

Expense Reports

The Board Chair will authorize all CEO business and travel expenses. In the Chair's absence, the Vice-Chair will assume this duty.

The CEO will audit Director Expense Reports for compliance with this Policy and process for payment, if compliant. If, however, there are compliance questions, follow up should be handled by the Board Chair.

The CEO will audit the Chair and Vice-Chair Expense Reports for compliance with this Policy and process for payment, if compliant. If, however, there are compliance questions, follow up should be handled by the Chair of the Audit and Finance Committee.

Expense reports will be submitted within two weeks of Board business to the CEO for authorization. In the absence of the CEO, Board Members expenses and/or expense reports will be approved by a designate. Cheques will be issued within two weeks.

APPROVAL AUTHORITY

Those authorized to approve expense claims must:

- Ensure the expenses are consistent with the principles of this Policy (work-related, modest and appropriate, and strike a balance among health and safety, economy and efficiency of operations)
- Determine and authorize when business travel is necessary
- Ensure that all travel arrangements are consistent with the provisions of this Policy
- Ensure that appropriate receipts are provided to support claims
- Conduct regular spot checks to ensure claims comply with the requirements of this Policy
- Ensure that any unusual items are explained appropriately and or proof is given or prior approval.

PROHIBITION AGAINST APPROVING ONE'S OWN EXPENSES

Employees of WSN, regardless of position in the Corporation, shall not approve expenses they incurred in whole or in part.

In a situation where two or more individuals incur expenses related to the same event, it is prohibited for one individual to claim expenses on behalf of anyone who is authorized to approve that individual's expense claim (i.e. staff member cannot claim for self and manager).

POLICY

ADMINISTRATION

Payment

Travel, meal and hospitality expenses as set out in this Policy will be reimbursed, normally within two weeks of submission of the completed expense claim form.

Non-Reimbursable Expenses

Expenses of a personal nature **will not** be reimbursed. Such expenses include, but are not limited to, expenses for:

- Recreational purposes (e.g. video rentals, mini-bars, etc.);
- Personal items; Employees will not be reimbursed for personal or recreational items (e.g., the toothbrush you forgot to bring from home).
- Traffic or parking violations;
- Social events that do not constitute hospitality as described below;
- Alcoholic beverages, unless part of hospitality as described below; and
- Family or family members, unless part of hospitality as described below.

Receipts

Original receipts (not photocopies) must be submitted with all claims. Credit card slips by themselves are insufficient to support a claim for reimbursement. Original itemized receipts refer to a receipt that lists the items purchased and the individual prices for each item, for example from a restaurant or store. This is usually the same receipt that is produced by a cash register. If a claimant has lost or misplaced the original receipt, a duplicate of the original receipt may be available from the merchant. If not, provide as full a description of the information that was on the original receipt as possible. It should include the reason for the expense, the date, the location (i.e., city), the merchant (name and address), the purchases and the cost, taxes and gratuities (reasonable – e.g. 15%). The explanation must be signed and dated by the claimant, who then assumes responsibility for this claim in the event of an audit.

It is at the manager's discretion if such explanation will be accepted, particularly in the event of repeat occurrences.

Managers must ensure that appropriate records retention arrangements are in place for claims documentation.

Overpayments

Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this Policy shall be recovered from the claimant as a debt owing to WSN.

TRAVEL

When travel is part of the job

There are some jobs where frequent travel is a requirement – part of the regular job duties.

Staff should be made aware of the policy by their manager, and reviewed periodically to ensure consistent application and common understanding.

When travel is every now and then

Where travel is not a requirement of the job, there may be occasions where travel occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing WSN at an event, etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.

Before Traveling

Prior approval by the appropriate authority is required for all business travel unless identified as regular job duties including obtaining written authorization for international travel (see international travel section below).

If there is a change to your itinerary, you should:

- Report any changes to your manager as soon as possible; and
- Submit any changes through to the travel agency if appropriate.

Consult your manager to ensure that your travel arrangements include accommodation for any special needs.

Participation in frequent flyer or other loyalty programs is permitted provided that you choose the most cost-effective accommodation or method of travel.

Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using points for business purposes and then submitting a claim for reimbursement.

When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

INTERNATIONAL TRAVEL

All international travel will require the prior authorization of the CEO and final approval of the Chief Prevention Officer (CPO).

If traveling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this policy, the following rules apply.

Requests for international travel must include:

- Prior written approval; employees **must** complete the Request for Approval for International Travel form;
- Prior written approval for:
 - the cost of a passport/visa if you are travelling internationally;
 - the cost of immunizations and medications if necessary, for international travel.
- Acknowledgement that all appropriate approvals are in place;
- Written rationale demonstrating critical value of travel for WSN organizational priorities and interests, and details how the travel will produce a benefit for WSN and its members;
- Documentation showing detailed itemization of anticipated expenses (note that lowest cost and most reasonable method of travel must be used unless otherwise approved);
- WSN confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, business class seating may be permitted with prior approval of CEO.

INSURANCE

Employees will not be reimbursed for the cost of privately arranged medical/health insurance for travel **within Canada** since coverage in the event of illness, injury or death is provided through WSN health insurance plans. Extra insurance may be arranged only at the traveller's own expense.

TRAVELING OUTSIDE OF CANADA

Prior to traveling, please verify with WSN's benefit provider that travel/medical insurance is adequate.

WSN benefits coverage from Standard Life includes out-of-country medical insurance. See Section 8 - Health Insurance Benefits & Section 10 – Travel Assistance Plus Benefits

Services provided by GESA Assistance in case of Accident or Illness include:

- Making the necessary arrangements for the payment of medical and hospitalization expenses eligible under the Health Insurance Benefit of the group insurance policy issued by Standard Life, for hospitalization and medical and surgical treatment outside Canada in case of Emergency.
- If necessary, and subject to prior agreement with Standard Life, GESA Assistance will advance the funds, in the lawful currency of Canada, for you and your insured dependents, for the medical and hospitalization expenses specified in the preceding paragraph

Otherwise additional coverage requires prior approval.

ROAD TRANSPORTATION

WSN encourages its drivers to make sure they do not drive when weather or fatigue makes continuing their trip unsafe. Making a decision to delay such a trip and incur the extra cost of hotel and meals will be fully supported by WSN. The employee's decision will not be questioned and their best judgement will be trusted and respected.

When road transportation is the most practical and economical way to travel, the order of preference shall be:

- Vehicle Allowance Program
- Personal vehicle (vehicle program) – if it is more economical than a rental vehicle, or
- Rental vehicle

Bridge, ferry and highway tolls, and necessary parking fees while driving on WSN business will be reimbursed. Receipts must be obtained and submitted wherever practicable.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

There is no reimbursement for traffic or parking violations.

Motor vehicle incidents must be reported immediately to local law enforcement authorities, car rental agency (if applicable, contact the credit card insurance provider to initiate a claim), the automobile insurance company (if using a personal vehicle) and the employee's immediate supervisor.

VEHICLE INSURANCE and ANNUAL VEHICLE SAFETY CERTIFICATE

Only employees with valid drivers' licenses are authorized to drive on WSN business. All employees travelling more than 5,000 kms for business purposes will be required to submit proof of insurance for business use of their personal vehicle to a minimum of \$2,000,000. Employees who are unable to provide written proof of this level of insurance shall not use their personal vehicle to conduct WSN business. WSN will cover the cost of this additional coverage through reimbursement. Employees will be required to possess a current annual vehicle safety certificate. The cost of the safety certificate will be reimbursed.

ANNUAL DRIVER'S ABSTRACT REQUEST – FINES & PENALTIES

Annual drivers' abstracts will be requested from the Ministry of Transportation by head office. Fines and penalties are the personal responsibility of the employee. Ministry of Transportation, court ordered warnings and suspensions must be reported to WSN. A poor driving record (6 demerit points or more) could affect employment status. Those persons who are required to drive as a condition of employment will be subject to an immediate performance review upon warning or suspension of their driver's license.

PERSONAL VEHICLES

This section applies to occasional drivers only. The employee, if approval has been granted, will be reimbursed for mileage. WSN will assume no financial responsibility for the use of your own vehicle other than paying the kilometric

rate.

If you will be driving more than 200 kilometres in a day, WSN employees should consider using a rental vehicle.

If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometres in a single day – WSN employees must consider a lower cost option, such as vehicle rental or audio or video conferencing.

The manager must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with your manager, for you to continue using your personal vehicle, both your research and the rationale must be documented.

CAR RENTAL

The size of the rental car must be the most economical and practical size required for the business task, number of passengers and weather conditions. Exceptions must be documented and approved by the manager prior to renting. Luxury and sports cars are prohibited.

The rental car must be refuelled wherever possible before returning it in order to avoid higher gasoline charges imposed by the rental car agency. Avoid situations requiring drop off charges.

All car rentals shall include coverage for collision damage. The insurance costs can be claimed as a travel expense.

KILOMETRE REIMBURSEMENT RATES

With concern for safety, reliability and image, personal vehicles must be maintained in safe operating condition at all times. Failure to do so may result in cancellation of vehicle allowances and/or reimbursement.

REQUIRED VEHICLE FOR FORESTRY ACCESS ROADS

Employees whose job requires regular travel on forest access roads, are required to provide their own 4x4 extended-cab pick-up truck, 4x4 sport utility vehicle, or other similar vehicle approved by WSN, with a minimum 100 inch wheel base and adequate road clearance. Prior to any mileage allowances being paid for 4x4 vehicles, employees must receive approval from WSN that such a vehicle is required for their job. Prior to any per kilometre allowances being paid for 4 X 4 vehicles, employees must receive approval from WSN that such vehicle is required for their job.

VEHICLE PROGRAM (Non-VAP)

Eligibility

Employees who are required to drive as part of their normal duties:

- a. Shall be reimbursed for such travel at the mileage rates listed in the vehicle program reimbursement rates (Non-VAP) table below. Distances will be city centre to city centre per official road map plus separately listed local travel.
- b. Employees traveling more than 5,000 and less than 16,000 kilometres per year will be required to submit proof of insurance for business use of their personal vehicle to a minimum \$2,000,000. WSN will cover the cost of this additional business coverage through reimbursement.

Effective January 1, 2014 Amend 16,000 to read 18,000

Effective January 1, 2015 Amend 18,000 km to read 19,000 km

Effective January 1, 2016 Amend 19,000 km to read 20,000 km

- c. The employer shall reimburse employees for annual safety inspections on their vehicle for those employees traveling greater than 5,000 business km but less than 16,000 business km per year. The Employer shall pay for the first annual vehicle inspection and the employee shall be responsible for a semi-annual safety inspection on vehicles in excess of 200,000 kilometres.

Effective January 1, 2014 Amend 16,000 to read 18,000
 Effective January 1, 2015 Amend 18,000 km to read 19,000 km
 Effective January 1, 2016 Amend 19,000 km to read 20,000 km

- d. In the event of a serious illness requiring a claim of Short Term Disability the kilometre requirement will be prorated.
- e. Rental Cars: Rental cars may be used as an alternative to personal cars for occasional drivers with individual Manager's or Supervisor's approval.

VEHICLE PROGRAM REIMBURSEMENT RATES (NON-VAP)

Bargaining Unit

For kilometre reimbursement rates are as listed below:

4 X 4 Bargaining Unit	
Total Kilometres Driven per fiscal year	Reimbursement (\$ per km)*
0 – 5000	0.58
5001 – up	0.52
Other Vehicles Bargaining Unit	
Total Kilometres Driven per fiscal year	Reimbursement (\$ per km)*
0 – 5000	0.54
5001 – up	0.48

* Reimbursement rate for business use of personal vehicles is based on the current Canada Revenue Agency Automobile Allowance Rates per January 2, 2013.

Non-Bargaining Unit

Non-Bargaining Unit		
Total Kilometres Driven per fiscal year	Southern Ontario (\$ per km)	Northern Ontario (\$ per km)
0 – 4000 km	0.40	0.41
4001 – 10,700 km	0.35	0.36
10,701 – 24,000 km	0.29	0.30
More than 24,000 km	0.24	0.25

Reimbursement rates for personal vehicles driven outside of Ontario will be at the rates for southern Ontario.

The highways and roads named below are to be included in southern Ontario. The boundary between northern and southern Ontario for the purposes of kilometre reimbursement is as follows:

- Healey Lake (Municipal) Road from Healey Lake easterly to its junction with Highway 612;
- Highway 612 southerly to its junction with Highway 69;
- Highway 69 easterly to its junction with Highway 169;
- Highway 169 easterly to its junction with Highway 118;
- Highway 118 through Bracebridge to its junction with Highway 11;
- Highway 11 northerly to its junction with Highway 60 at Huntsville; and
- Highway 60 easterly to its junction with County Road 58 at Killaloe Station; and County Road 58 to Pembroke.

See [Map](#) for visual representation.

VEHICLE ALLOWANCE PROGRAM

All provisions in the collective agreement letter of understanding for the VAP apply.

Employees, who are not on the program or who have not yet qualified, shall not be covered by the Vehicle Allowance Program. An Employee who fails to qualify in any year shall not be placed back on the VAP program.

Employees not on the VAP would fall under the [vehicle program](#) (Non-VAP).

1. Employees participating in the WSN Vehicle Allowance Program are required to provide their own vehicle. With concern for safety, reliability and image, personal vehicles must be maintained in safe operating condition at all times. Failure to do so may result in cancellation of vehicle allowances.
2. The Employer will indemnify Employees for business use of their vehicles in the following manner:
 - a) Employees with regular vehicles shall receive a base allowance of \$575/month plus the per kilometre allowances below. Employees with 4x4 trucks or SUVs shall receive a base allowance of \$675/month plus the per kilometre allowances below.
 - b) All employees on the vehicle plan will receive a per kilometre allowance that consists of:
 - i) For travel in Northern Ontario defined as being north of Highway 17, reimbursement for fuel shall be at the rate of \$0.23 km.
 - ii) For travel in Southern Ontario defined as being south of Highway 17 reimbursement for fuel shall be at the rate of \$0.21 per km.
 - iii) 4x4 trucks or SUVs shall receive an additional \$0.04 per km.

The amount for fuel reimbursement shall be reviewed every six (6) months.

See [Map](#) for visual representation.

3. The employer shall reimburse employees for annual safety inspections on vehicles with an odometer reading of up to 200,000 kilometres. The Employer shall pay for the first annual vehicle inspection and the Employees shall be responsible for a semi-annual safety inspection on vehicles in excess of 200,000 kilometres.
4. Employees receiving the monthly vehicle allowance shall be required to maintain \$2,000,000 third party liability business insurance and provide proof of same to the employer upon each policy renewal.
5. In the event of absence from work due to illness or injury, the employer shall continue to pay the monthly vehicle allowance for a period not to exceed 12 months.

AIR TRAVEL

Arrangements should be made through our designated North Bay travel agent and any flight bookings must be pre-approved by the manager. If agreed to by the manager, the employee may make travel arrangements independently.

Travel by air is permitted when this is the most practical and economical way to travel (time, safety, and cost being factors). Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited. The standard is economy (coach) class. Travel in business class must have prior approval by the CEO and may be considered in the following circumstances:

- On international flights; or
- Flights within Canada and the continental USA if related to the provision of reasonable accommodation (e.g. health reasons).

Employees participating in “frequent flyer” programs will be responsible for all costs incurred for their participation in such programs.

RAIL TRANSPORTATION

Travel by rail is permitted when this is the most practical and economical way to travel. A coach class economy fare is the standard.

Business class may be acceptable with prior approval in circumstances such as:

- The need to work with a team;
- Choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where meal is included);
- Accommodation requirements; and
- Health and safety considerations.

International train travel should be at the Canadian equivalent to coach class.

TAXIS

Prior approval to use a taxi should be obtained whenever possible/practicable.

Taxis may be justified in cases where:

- Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- Taking a cab allows you to meet an unusually tight schedule for meetings; or
- There isn't any other travel mode available.

Taxi expenses must be supported by a receipt or signed declaration that the expense was incurred.

Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:

- Weather, health or safety conditions indicate it is the best, appropriate option; or
- Transport of work-related baggage or parcels is required.

PUBLIC TRANSIT

Local public transportation including hotel/airport shuttles should be used wherever possible.

ACCOMMODATIONS

Reimbursement for overnight accommodation within headquarters area will not normally be authorized. Exceptional or emergency situations that require employees to remain close to their headquarters for periods long in excess of normal working hours, such as extended bargaining sessions, may be considered.

Reimbursement will be made for single accommodation in a standard room, unless otherwise approved by the manager. No reimbursement will be made for suites, executive floors or concierge levels unless the situation warrants it (i.e. sharing a suite with another employee to minimize costs).

Private stays with family or friends are encouraged. A maximum of \$50.00 (bargaining) and \$30 (non-bargaining) per night for gratuitous lodging expenses is allowed. Instead of a receipt, a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed should accompany the expense claim. A small gift of equal value and in lieu of money may be given in lieu of claiming for gratuitous lodging, in which a receipt should accompany the expense claim.

OTHER KINDS OF EXPENSES

Advances

Any advance extended to an office employee for travel purposes is to be reported on the employee's expense claim form, submitted immediately following their return to the office. In the event that the actual travel costs are less than the amount advanced, the employee will repay the difference within 30 days.

Offsite/remote employees will be entitled to a \$400.00 standing advance (if requested) to offset time lost in mailing expense claims and reimbursement. Should an employee's employment be terminated, for any reason, the standing advance shall be repaid to WSN in full.

Personal Care

If travelling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- laundry
- dry cleaning
- hotel valet services (e.g. shirt pressing, suit steaming, shoe polishing, etc.)

Itemized receipts are required.

Telecommunications

For those employees who do not have a WSN supplied cellular device, reimbursement will be made for reasonable costs for necessary personal calls home for each night away. WSN will cover one call up to 10 minutes in length per night or a maximum of 20 minutes if claimed only once during any two consecutive overnight stays when an employee is required to be away from home overnight. Wherever possible, the most cost-effective method (i.e. calling cards) should be used. Should an emergency arise the situation should be documented on the expense claim, and will be reimbursed, subject to manager approval.

An employee away on WSN business may claim for reimbursement for the following business expenses:

- business calls
- emergency calls from air or rail phones
- internet connections and computer access charges
- facsimile transmissions*
- word processing and photocopying services*
- rental and transportation of necessary office equipment*

*Please note that every attempt to anticipate needs and resources available at head office should be exercised first.

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 written explanation of the circumstances. If travel is an expected part of an employee's job duties, there is no reimbursement for dependent care expenses. However, expenses may be reimbursed if the travel requirements of your job or personal circumstances change unexpectedly.

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, employees may be reimbursed for actual costs up to a daily maximum:

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

Home Management

Prior approval for reimbursement of home management expenses is required, as well as written explanation of the circumstances.

If travel is an expected part of an employee's job duties, there is no reimbursement for home management expenses. However, expenses may be reimbursed if the travel requirements of an employee's job or personal circumstances change unexpectedly.

Requests for home management expenses may be reimbursed under the following circumstances:

- If travel is occasional or unexpected, and
- If an employee incur expenses outside of the norm as a direct result of travel.

The type of expenses that may be considered, based on the length of time you are away, could include:

- Snow removal
- Grass cutting
- Mail service

The manager must take into account what constitutes a reasonable situation and expense. For example, timely snow removal might be subject to local by-laws. In this case, if an employee is traveling as a regular part of their job the employee would be expected to have made their own arrangements, at their own expense, and have in place already; however, if an employee travels only occasionally an employee might not have these arrangements in place. This cost could then be considered for reimbursement.

Gratuities

Reasonable tips/gratuities for porter, restaurant, hotel room services and taxis may be reimbursed. Examples of reasonable gratuities include the following:

- Restaurant meal – 10-15%
- Taxi fare – 10%

MEALS

While on travel status (see definitions below), reasonable and appropriate **actual** meal expenses will be reimbursed, subject to approval by the claimant's manager.

Meal expenses will not be claimed while working within 30 kilometres of one's home base unless it is a mid-shift **lunch** and the following conditions are met:

- a) The employee is on an active field visit; and
- b) The meeting is at least four (4) hours in duration

Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities – e.g. 15%) as validated by a receipt accompanying the claim.

Reimbursement of actual meal expenses that exceed the rates set out below may be approved by managers if the reimbursement is consistent with the principles section of this Policy. Each claim for reimbursement must be accompanied by an original receipt and a written explanation with sufficient detail when the meal rate is exceeded.

Reimbursement of meal costs **must not** include the reimbursement for any alcoholic beverages.

EXCEPTIONS

For any exceptions to the meal policy, the claimants will bring forward all requests to their manager who will consider the work conditions and the implications.

In limited circumstances (working in remote areas and/or clearly defined medical/dietary needs) staff may encounter circumstances i.e. where there are no restaurants available for meals. In such an event, with the prior approval from their manager, an employee may be reimbursed for reasonable costs of groceries.

Reimbursement for groceries or special dietary needs **must have prior approval** and a written rationale must be submitted.

The claim must include an original itemized receipt that shows the groceries that were purchased, a breakdown of the actual groceries that were used for the meals being claimed (e.g. 5 bagels, ¼ pound of cheese, 5 drinks etc.), and a written rationale for the purchase of groceries.

No reimbursement shall be made:

- for meals consumed at home prior to departure or on return. * **
- for meals included in the cost of transportation, accommodation, seminars and/or conferences

RATES

The maximum claim for meal expenses of \$40.00 per day with itemized receipts is as follows:

- Breakfast * \$8.75
- Lunch \$11.25
- Dinner ** \$20.00

*** Breakfast cannot be expensed when departing from home, except for when you are leaving home before 6:00 am.**

**** Dinner claims can be expensed when arriving at home after 6:00 pm.**

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating breakfast and lunch, the combined rate is \$20.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.

If you are entitled to combine the daily maximum rates, each meal must be supported by itemized receipts.

Daily meal allowances cannot be combined over the travel period e.g. leftover meal allowances from the Monday cannot be applied to the Tuesday.

Purchase Cards (P-Card)

Any group meals generally should be charged to WSN P-Card.

The following factors will be taken into consideration before being charged:

- Approval – prior approval is required when working through a meal period
- Location of the meeting - it is recommended that meetings over meals should be catered in:
 - The meeting is at the office building and food is brought in. This is considered catering and the meal should be paid for with a purchase card (P-Card). This is not a reimbursable expense since WSN pays the expenses directly and individuals are not charged.
 - The meeting is at a restaurant. The meal can be reimbursed if there is prior approval. Each manager may pay for his/her own lunch or one manager may pay for the entire lunch. This is not a reimbursable (meal) expense since WSN pays the expenses directly and individuals are not charged.

HOSPITALITY

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at WSN expense to persons who are not engaged in work for WSN (non-employees). Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate WSN business or is considered desirable as a matter of courtesy. Any hospitality events must be approved as per the Delegation of Authority Policy.

Functions involving only people who work for WSN (employees) are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this policy. Examples would be: office social events, retirement parties and holiday lunches). Requests to host guests (non-employees) on occasion normally must have the prior, written approval of the manager.

Hospitality may be extended on behalf of WSN when:

- Engaging representatives from WSN, client or unions in discussions on official matters
- Sponsoring formal conferences for representatives of client or labour groups
- Functions that are the exception to the above must have prior approval of the CEO & CPO (if alcohol is involved).
- All expenses for spouses and other family members and guests travelling with staff members on WSN business will be paid by the employee.

Reimbursement of Alcoholic Beverage Costs

Prior written approval is required for hospitality events where alcohol will be served.

Reimbursement of the cost of alcohol is permitted only for hospitality events and is subject to the following conditions:

- The cost of alcoholic beverages cannot exceed the cost of food;

- Preference should be given to wine, beer, and spirits produced in Ontario; and
- Such hospitality requires prior approval by the CEO and the CPO

Expense submissions should include the names and titles of persons in attendance and the business reason for the event. Furthermore, reimbursement for alcoholic beverages extends only to those provided to third parties. Hospitality should only be extended to persons not engaged in work for WSN – including members of the Board of Directors and Government of Ontario.

Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case.

Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.

GIFT GIVING

Appropriate token gifts of appreciation, valued up to \$30.00, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for WSN. Gifts valued over \$30.00 must have prior approval from the CEO.

EXPENSES FOR INDEPENDENT CONSULTANTS AND OTHER CONTRACTORS

Independent consultants and other contractors will not be reimbursed for any hospitality, incidental or food expense, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Personal telephone calls
- Dependent care
- Home management
- Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

ACRONYMS AND DEFINITIONS

Approver	Person with the authority to make approvals under this policy.
Chief Executive Officer (CEO)	Head of operations at WSN.
Chair	Person elected as the head of the organization by the Board of Directors.
CPO	Chief Prevention Officer
Claimant	Any person making a claim under the terms of this policy.
Delegation of Authority	A written assignment by which a person who has a power, duty, function or responsibility under this policy authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.
Dependent	Someone who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).
Independent Consultant and Contractors	Individuals or entities under contract to WSN providing consulting or other services.
Itemized Receipt	Original document identifying the vendor with the date and amount of each expense

	item paid by the claimant.
Hospitality	The provision of food, beverage, accommodation, transportation and other amenities at the expense of WSN to people who are not engaged in work for WSN.
Occasional Drivers	Any WSN employee driving a personal vehicle or rental vehicle for WSN business purposes, who is not part of the WSN Vehicle Program.
Office Area	The area surrounding the regular workplace or home office, with a perimeter of 30 km measured by the most direct, safe and practical route by road.
Vehicle Allowance Program	A WSN program that employees may be invited to join or required to join based on the number of business kilometres travelled per year.
Vehicle Program	Bargaining unit and non-bargaining unit member employees not covered under the vehicle allowance program.
Sector Advisory Committees	1) Mining 2) Industrial
Travel Status	When the claimant is outside the area surrounding their regular workplace; a perimeter of 30km measured by the most direct, safe and practical route by road.
OPS	Ontario Public Service
MOL	Ministry of Labour
HSA	Health and Safety Association

CHANGES TRACKING LOG

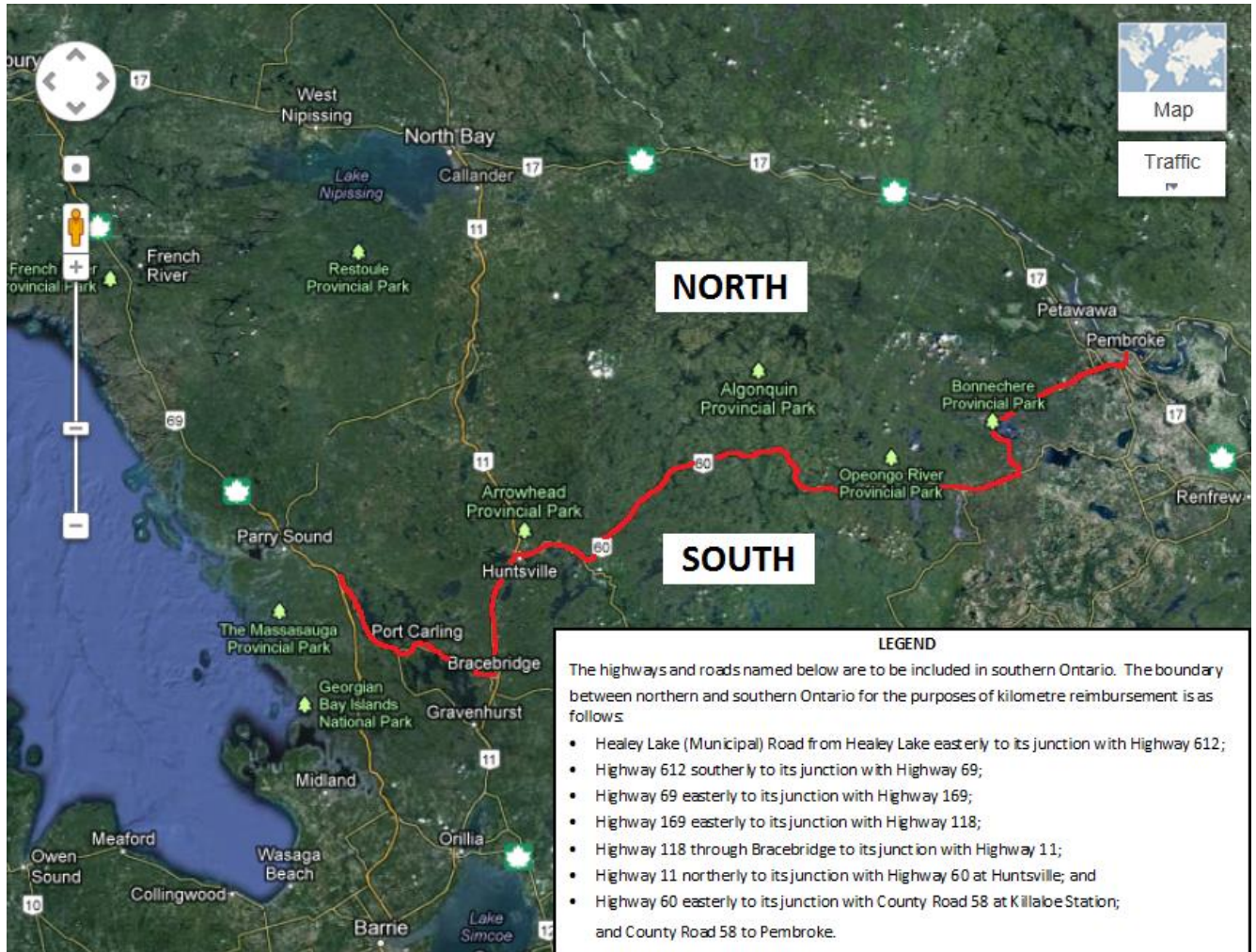
Revision(s) Date	Revision(s) Made
September 26, 2011	Modified
January 2012	Re-formatted
January 16, 2012	Revisions to include provisions for 4 x 4 Bargaining Unit, Non-Vehicle Allowance Program and reflect CRA 2012 mileage rates.
February 14, 2012	Revisions to Non-Vehicle Allowance Program - employees who require 4x4 vehicle as part of their job requirement.
February 21, 2013	Revisions to comply with Attestation requirements.
February 23, 2013	Board of directors reviewed & approved changes from the attestation.
June 24, 2013	Added map of Northern/Southern Ontario boundaries
July 15, 2013	Updated to reflect new collective agreement (meals, km reimbursement, VAP).

REVIEW HISTORY

- Drafted October 1, 2010
- Approved February 25, 2011
- Revision January 16, 2012
- Revision February 14, 2012
- Revision February 21, 2013
- Approved February 23, 2013
- Revision July 15, 2013

APPENDIX

NON-BARGAINING UNIT GEOGRAPHIC BOUNDARIES



VEHICLE ALLOWANCE PROGRAM GEOGRAPHIC BOUNDARIES

