

Expense Policy

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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 means of travel and promote economy and efficiency 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 as follows:

Meal Description	Rate	Provision
Breakfast only	\$18.00	Can be claimed if travel is required to start before 7 am or ends after 7 am
Lunch only	\$20.00	Can be claimed if travel is required to start before 12 noon or ends after 12 noon
Dinner only	\$32.00	Can be claimed if travel is required to start before 6 pm or ends after 6 pm
Breakfast & Lunch	\$38.00	See above - sum of breakfast & lunch amounts
Breakfast & Dinner	\$50.00	See above - sum of breakfast & dinner amounts
Lunch & Dinner	\$52.00	See above - sum of lunch & dinner amounts
Full Day	\$70.00 ¹	Sum of breakfast, lunch & dinner

Incidentals

Incidentals are expenses in which receipts are typically not obtained. Trustees may claim up to \$10.00 per day to cover incidental expenses incurred while conducting board business, including laundry, portorage, personal phone calls etc.

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.

¹ Breakfast, lunch and dinner meal allowances revised effective April 1, 2011

Where a trustee's private vehicle is damaged while in use on plan business, the plan will reimburse the lesser of the actual vehicle damage repair cost or the trustee's vehicle insurance deductible to a maximum of \$500 per occurrence. 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 and parking charges 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 at \$30 per night. Receipts are not required.

Airfare/Ferry/Transit

Airfare (economy airfare only), ferry charges, train fares, transit fares and highway tolls will be reimbursed if receipts are provided. Reservation charges for ferries and seat reservations will be reimbursed if receipts are provided.

Seat upgrade fees will not be reimbursed. Flight change fees will only be reimbursed when a change in meeting date, duration, or location necessitates a flight change.

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 \$1,500 every 24 months for technology tools that are used to conduct board business.

The chair and vice chair may be reimbursed up to \$3,000 every 24 months for technology tools that are used to conduct board business.

The initial 24 month 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 Trustee Orientation, Mentoring and Education Policy.
- c) Board-related courier and photocopying expenses will be reimbursed to trustees who are on travel status or board business.
- d) 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.
- e) 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.
- f) 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.²

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

² Service providers include secretariat 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■

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