

		GENERAL POLICY MANUAL	
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PAGE:	1 of 6	DATE:	March 13, 2013
REFERENCE POLICY:	<u>5.05 Tuition Reimbursement Policy</u> <u>5.04 Overtime</u>	REVISED:	<u>June 23, 2021</u>

Employee Expense Policy

POLICY

The purpose of this policy is to set out guidelines for the provision of payment of authorized expenses incurred with respect to attending professional development opportunities, or performing work outside of Oxford County.

DEFINITIONS

Professional development	defined as any course, conference, or training where the primarily goal is increasing the knowledge and/or skills of attendee specific to their current role and responsibilities within the County of Oxford.
Educational course	defined as any course taken to enhance the knowledge and skills of the attendee in areas not directly related to their current-present jobrole and responsibilities or future career at Oxford County. This includes courses taken in the pursuit of a certificate, diploma or degree which are not requirements of the person's current position.
Performing work outside of Oxford County	defined as any time an employee is required to attend meetings or perform other duties related to their role and responsibilities in a location not within Oxford County.
Employee	shall include individuals appointed and/or contracted for the employ of the County, Council members and persons appointed to committees.
Established rate per kilometre	shall be based on the "Automobile Deduction Limits and Expense Benefit Rates for Business" as published annually by the Department of Finance Canada. The rate represents the limit on the deduction of tax-exempt allowances paid by employers to employees using their personal vehicle for business purposes. The allowance amounts reflect the key

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cost components of owning and operating an automobile, such as depreciation, financing, insurance, maintenance and fuel costs.

Paid time Paid time for attending approved professional development is capped at the employee's normal work day. Additional time required for travel or attendance at evening and weekend activities/sessions included in the professional development event ~~are not eligible for overtime or time in lieu~~ must be pre-authorized otherwise will not be eligible for time in lieu pursuant to Policy No. 5.04 - Overtime.

PROCEDURE

1.0 Legislated Authority

1.1 Section 283 of the Municipal Act, 2001 provides that "a municipality may pay any part of the remuneration and expenses of the members of any local board of the municipality and of the officers and employees of the local board".

2.0 Authorization

2.1 Attendance at professional development opportunities will be restricted to provisions ~~made approved~~ in ~~the each current years annual~~ operating budget.

2.2 If the annual budget provision has been committed and an unexpected event is offered, attendance must be approved at the discretion of the Warden in the case of elected officials and by the CAO in the case of staff.

2.3 Attendance of employees at professional development opportunities must be pre-approved by Director or ~~Corporate Manager or their designate~~ in advance of arrangements being made.

2.4 A Director or ~~Corporate~~ Manager may consider a cost-sharing arrangement with an employee who wishes to attend a conference or training event and where attendance is considered to be of mutual benefit. Such arrangements may serve to spread the budget out so that more personnel can benefit.

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2.5 Performing work outside of Oxford County must be pre-approved by the Director or ~~Corporate Manager or their designate~~, except in situations where agreements exist pertaining to the provision of cross-border services.

3.0 Eligible expenses

3.1 Registration fees of the employee(s) attending a professional development opportunity are eligible for reimbursement. Refer to Policy No. 5.05 Tuition Reimbursement for reimbursement eligibility for Educational courses as defined herein.

3.13.2 Registration fees should be paid directly by the County where practical. Only incidental and travel expense should be reimbursed by the employee expense claim process in 5.0.

3.23.3 Travel expenses

3.2.13.3.1 Travel should be by the most economical means (car, train, air etc.), including rental vehicles.

3.2.23.3.2 When renting a vehicle, a mid-size or smaller model or its equivalent is required.

3.2.2.13.3.2.1 Any exceptions must be:

3.2.2.1.13.3.2.1.1 documented and approved prior to the rental if possible; and

3.2.2.1.23.3.2.1.2 guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

3.2.2.1.33.3.2.1.3 Luxury and sports vehicles are prohibited.

3.2.2.1.43.3.2.1.4 To avoid higher gasoline charges, refuel your rental car before returning it.

3.2.33.3.3 Personal vehicle use is reimbursed by the established rate per kilometre when:

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~~3.2.3.13.3.3.1~~ travel by car is the most practical and economical means to reach the location;

~~3.2.3.23.3.3.2~~ two or more employees travel together and only one claims;
or

~~3.2.3.33.3.3.3~~ where other means of travel is inconvenient.

~~3.2.43.3.4~~ Expenses related to parking fees while attending a professional development event or while performing work~~ing~~ outside of Oxford County will be reimbursed.

~~3.2.53.3.5~~ Any fines incurred related to parking or driving violations are the sole responsibility of the employee driving the vehicle.

~~3.2.63.3.6~~ Where an employee chooses not to travel by the most economical means, reimbursement will be limited to the cost of the most economical method of transportation.

~~3.2.73.3.7~~ Employees are entitled to use the County shared vehicle by registering with Customer Service, subject to inclusion on the approved driver's list maintained by Human Resources.

~~3.3.3.4~~ Meals

~~3.3.13.4.1~~ Employees attending professional development or required to work outside the County who are unable to follow their normal routine for the provision of meals during the workday -will be reimbursed as follows:

~~3.3.1.1 Employees not required to be away over night are eligible to be reimbursed with receipts for any meals purchased up to the following limits: breakfast \$15.00, lunch \$25.00, and supper \$35.00 (including reasonable gratuities).~~

~~3.3.1.23.4.1.1~~ ~~Employees required to be away over night are e~~Eligible to be reimburse~~ment~~d for meals up to \$75 per day except as follows:

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~~3.3.1.2~~ 3.4.1.1.1 Employees attending a conference where meals are included in the registration fee are only eligible to claim ~~the individual meal allowance in 3.3.1.1~~ for meals not included in the registration fees paid.

~~3.3.1.3~~ 3.4.1.2 Reimbursement of expenses must not include any alcoholic beverages.

~~3.3.1.4~~ 3.4.1.3 Reimbursement will only be provided for meals when accompanied by a detailed receipt from the establishment.

3.4.3.5 Accommodation expenses

~~3.4.13.5.1~~ 3.4.13.5.1 Accommodation for a single room on site or within reasonable distance is eligible for reimbursement. The number of nights is dependent on the location, travel arrangements and agenda (start/ end times) and number of days the event/work is scheduled.

~~3.4.23.5.2~~ 3.4.23.5.2 Additional room charges for meals and parking are eligible for reimbursement up to the amounts stated in sections 3.2 and 3.3. Charges for internet (WIFI) connection are eligible for reimbursement. The employee is responsible for all other charges made to the room.

4.0 Other

4.1 Expenses related to Educational courses taken which are not required as a condition of the employee's current role and responsibilities are ~~ineligible for reimbursements~~ subject to the provisions of Policy No. 5.05 -Tuition Reimbursement.

~~4.2 Managerial discretion shall be applied to the provision of food and beverages at any internally planned event. Such discretion shall be exercised having regard for the nature of the event and its attendees while recognizing cost and perception (reasonableness) issues when planning for events at which food and beverages are offered. Food and beverages shall not be offered on a regular basis during meetings~~

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~~of close colleagues.~~

5.0 Expense Claims

5.1 To claim for eligible expenses the employee must complete an “Expense Claim Form” (See Form 6.20A) and attach receipts required.

5.2 Expense Claims must be submitted within three (3) months of when the expense was incurred.

6.0 Expenses Reimbursed or Provided By a Third Party

6.1 Employees are eligible for reimbursement in accordance with this policy.

6.2 Employees submit an Expense Claim Form 6.02A with attach receipts and any guidelines/forms required by the third party.

6.3 Corporate Services will submit the required documents for reimbursement from the third party.

6.4 In the event that the employee is compensated directly by a third party, the employee shall pay any compensation and reimbursed expenses received to the Employer, or shall schedule vacation for the period that the employee is compensated or reimbursed for expenses by a third party.