

Rate Schedule

Title	Business and Travel Expense		
Classification	Administrative	Oversight & Responsibility	Associate Vice-President, Finance
Category	Finance	Parent Policy No.	tbc
Approval	Office of the Vice-President and Chief Financial Officer	Effective Date	April 1, 2022

This directive is applied in a manner consistent with applicable statutory and legal obligations, including university collective agreements and terms of employment.

The most up-to-date versions of the university's policies and directives are posted on the policy & procedure website. If you've printed this directive, check the website to ensure you have the current version.

NOTE: The first appearance of terms in **bold** in this document (except titles) are defined terms – refer to the Definitions section.

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1.0 PRIVATE VEHICLE ALLOWANCE

Where a private vehicle is used on University business, reimbursement shall be:

- Effective April 1, 2022 - \$.55¹ per kilometer

The private vehicle allowance does not apply when using leased, rental or government vehicles.

2.0 PRIVATE VEHICLE DAMAGE REIMBURSEMENT

Where an employee's private vehicle is damaged while in use on University business, the University shall reimburse the lesser of actual vehicle damage repair cost or the employee's insurance deductible to a maximum of \$636.00¹ per occurrence. This section will not apply where a court holds that the employee or driver of the vehicle is guilty of willful, wanton, or gross negligence.

3.0 MEALS AND INCIDENTAL PER DIEMS

3.1 Travelling in Canada

All meals while travelling (other than hosted meals) can be claimed as a business expense up to the amounts listed below:

Effective April 1, 2022 ¹								
Breakfast (B) Only	Lunch (L) Only	Dinner (D) Only	Full Day Meals	B&L Only	L&D Only	B&D Only	Incidentals	Full Day Meals & Incidentals
22.00	22.00	28.50	72.50	44.00	50.50	50.50	14.00	86.50

- Where the traveler has paid for the meal on a corporate credit card, any expenditures in excess of the above amounts or expenditures on alcohol will be deducted from the traveler's other expense claims, and the traveler will be required to reimburse the University.
- Where the traveler personally paid for a meal, the amounts above will be reimbursed to the traveler as a per diem. No receipts are required for reimbursement.
- Unless otherwise expressly provided for in the Business and Travel Expense Policy and Directive, the reimbursement rates above cover meals and other out-of-pocket travel expenses.
- Where travel is for a partial day, only meals that are applicable to that portion of the day in accordance with the above schedule spent on travel can be claimed. On the date of departure, travel status must start before 7:00 a.m. to claim breakfast, before 12:00 p.m. noon to claim lunch; and on the date of return, travel status must end after 6:00 p.m. to claim dinner.
- Where a meal is provided without charge, or is included in a conference, course or flight, no claim for that meal can be made.
- Incidentals may only be claimed for each full 24-hour period of travel. Travel length of less than 24 hours does not qualify for an incidental claim.

¹ In line with Appendix 1 of the BC Government Travel Allowances: https://www2.gov.bc.ca/assets/gov/careers/all-employees/pay-and-benefits/appendix_1_travel_allowances.pdf

3.2 Travelling to the United States

For travel to, from and within the United States, the meal and per diem rates specified in subsection 3.1 will be applied in U.S. currency.

3.3 Travelling to Foreign Locations

For travel to, from and within a foreign location, the meal and per diem rates shall be calculated from the “Meal Rates at Locations Abroad” published by Canada Revenue Agency under their Travel Directive Appendix D – Daily Meal Rates at Locations Abroad at:

https://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng%22%20/l%20%22s140-tc-tm

4.0 PRIVATE ACCOMMODATIONS

Business travelers may be reimbursed for modest gratuitous gestures of appreciation for colleagues, relatives or friends who provide accommodation or meals, up to \$33.59¹ per night with a receipt.

5.0 GRATUITIES ('TIPPING')

A maximum gratuity of 15 percent will be allowed on meals and other expenses.

6.0 RELATED POLICIES

- [Business and Travel Expense Policy](#)
- Hospitality and Gifting Policy (under review)
- Credit Card Policy and Procedures

7.0 RELATED DOCUMENTS

- [Business and Travel Expense Directive](#)

REVIEW AND REVISION HISTORY

Reviewed and approved by the Associate Vice-President, Finance	April 22, 2022
Reviewed and approved by the Vice-President and Chief Financial Officer	April 22, 2022
Next review	April 1, 2023