



Policy Category:	Policy Title:	Policy #:
Finance & Audit	Honoraria & Expense Claims	POL-FA-05
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Section 6.5		Part 2
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DEFINITIONS

“**Honoraria**” means amounts paid to Board, committee, and working group members, and other individuals who are not employees of the College, when attending to or carrying out College business. Honoraria rates are listed in **Appendix A**.

“**Travel and business expenses**” means amounts reimbursed to Board, committee, and working group members, and other individuals who are not employees of the College, when attending to or carrying out College business. Travel and business expense guidelines are listed in **Appendix B**.

PURPOSE

The College recognizes that Board, committee, and working group members, and other individuals who are not employees of the College, should be fairly and equitably compensated for time spent participating in College business. An honorarium is an *ex gratia* payment made to a Board, committee, or working group member, or other individuals who is not an employee of the College, to recognize or to acknowledge the contribution to carrying out College business.

SCOPE

This policy applies to Board, committee, and working group members, and other individuals who are not employees of the College, who provide services in relation to fulfilling their responsibilities on behalf of the College. Board, committee, and working group members are not considered permanent employees, though payments and reimbursements are processed through the College’s online payroll system, and statutory deductions are applied as required.

POLICY

Board, committee, and working group members, and other individuals who are not employees of the College, should be reimbursed for those expenses necessarily incurred in connection with their work on behalf of the College. This policy applies to accommodation, meals, transportation, and incidental expenses to ensure that reimbursements by the College are reasonable and not excessive, thereby avoiding the imposition of penalties by the Canada Revenue Agency (CRA) for reimbursements deemed taxable benefits.

Honoraria payments and travel and business expense reimbursements will be processed by the Manager, Finance & Administration.

Board, committee, and working group members should note that the CRA takes the position that board, committee, and working group members are appointed as persons and not corporations, limited companies, partnerships, etc.; therefore, honorarium payments must be made to individuals and not to their company name. The payment of honoraria will be paid according to CRA guidelines and may incur statutory deductions.

APPENDIX A | HONORARIA RATES

<i>BOARD meetings/events¹</i>	<ul style="list-style-type: none"> ▪ Daily maximum: \$400 ▪ 2~4 hours: \$250 ▪ Up to 2 hours: \$100
<i>COMMITTEE, working group meetings/events</i>	<ul style="list-style-type: none"> ▪ 2~4 hours: \$250 ▪ Up to 2 hours: \$100
<i>Hearing panelists (DC, RC)</i>	<ul style="list-style-type: none"> ▪ Daily maximum: \$600 ▪ \$75 per hour
<i>Board & committee member assessments, ad hoc assessments, hearing panelist preparation time</i>	<ul style="list-style-type: none"> ▪ \$50 per hour²

NOTE: Board and committee members, and other individuals who are not employees of the College, providing services in any capacity not specifically related to their statutory/regulatory responsibilities must invoice the College for their services at the service provider rates. Examples of services not covered under this policy include, but are not limited to, assessments, reviews, inspections, investigations, or any other service not specifically related to the statutory/regulatory role of a board or committee member.

¹ In-person or via videoconferencing or teleconferencing, including training and orientation events.

² Including, but not limited to, competency assessments related to draft consent agreements (IC); review of Certified Practice certificate applications & practice review remediation plans (QAPP); review of applications for registration from internationally educated applicants (RC))

HONORARIA CLAIM PROCEDURE

Where an honorarium may be paid, committee or working group chairs or senior College staff are responsible for submitting an **Honoraria Claim Form (AF-39)** to the Manager, Finance & Administration, on behalf of attendees, for all Board, committee, and working group meetings/events.

Honoraria claims should be submitted to the Manager, Finance & Administration, within 10 working days following completion of the services provided and may not be paid if submitted after 90 days. Payments are processed within a reasonable timeframe.

To process a related travel and business expense claim, an **Expense Claim Form (AF-05)** must be completed and signed by the claimant, then submitted to the Manager, Finance & Administration for approval by the appropriate signing authority. Travel and business expenses are reimbursed in accordance with **Appendix B** of this policy and are not subject to withholding taxes or CPP.

Expense claims must be supported by receipts. Electronic copies of receipts are acceptable.

Honoraria Payment

Honorarium payments are subject to the limits set by the Finance & Audit Committee of the College, unless specifically authorized by the Registrar & Chief Executive Officer.

CRA regulations state that all honoraria payments are considered personal taxable income under the Income Tax Act of Canada and T4 slips will be issued Board, committee, and working group members at each calendar year end. Claimants may not bill honoraria through their corporations.

APPENDIX B | TRAVEL & BUSINESS EXPENSE RATES

Reimbursement of travel expenses include the following:

1. Accommodation;
2. Meals;
3. Transportation;
4. Other (incidentals, communications)

1. ACCOMODATION

Reimbursement for hotels and other accommodation will be provided at the actual rate charged by the hotel provided those amounts are reasonable and supported by invoices/receipts (original or electronic). If express check out is used, the hotel invoice/receipt must be retained. Accommodation will be reimbursed for single occupancy rates. Persons travelling on College business are generally eligible for British Columbia government preferred rates, which are substantially lower than regular rates. For travel to attend conventions and conferences approved in advance, accommodation may be booked at the venue the convention is held, usually at a special convention rate negotiated by the host organization. If a claimant makes arrangements for private accommodation with a friend or relative,

the claimant will be reimbursed a per diem rate up to a maximum as specified in this Appendix for the purchase of either a non-cash gift or a meal for their host as a sign of appreciation.

BC Government rates are available for Board and staff members while on College business. These rates are granted through Corporate Supply Arrangements (CSAs) with the Ministry of Labour and Citizens' Services.

For a complete listing of hotels offering these rates please visit the BC Government Website: Corporate Supply Arrangements > Accommodation > Search Properties (gov.bc.ca)

Accommodation Receipts

Hotel invoices or receipts (original or electronic) must be included.

NOTE: Private accommodation per diem for non-cash gift or meal to the host/hostess: \$50.00 per night up to a maximum of \$100.00.

2. MEALS

The College will reimburse a claimant for allowable meal expenses incurred during College-related travel or business activities. **A meal allowance shall not be paid to a claimant for a meal that is provided.** When the College has arranged for meals to be provided to meeting attendees such as lunches at Board meetings, the College shall not reimburse for meals eaten elsewhere.

Claimants will be reimbursed for the cost of meals by submitting receipts for meal costs to the maximum per diem rate.

Meal Rates

Meal	Rate
Breakfast	\$20.00
Lunch	\$20.00
Dinner	\$40.00

Meal Receipts

Restaurant receipts, when required, must include the restaurant name and location (usually printed on receipt), date, expense amount, and any gratuities (should be shown on the restaurant receipt).

NOTE: Meal rates include all taxes and gratuities. Gratuities for meals should not exceed 15%.

3. TRANSPORTATION

Travel arrangements should result in the most economical use of resources. The selection of the mode of transportation shall be based on cost, duration, convenience, safety, and practicality. In addition to provisions for air and automobile travel outlined in this section, expenses associated with other modes of transportation such as ferries, and tolls shall be reimbursed. Travelers will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.

Air Travel

Travelers should utilize the most economical airline carrier and book the most direct route possible. Advanced bookings to minimize travel costs are encouraged. Cashing-in of an airline ticket paid for by the College is not permitted.

Airline tickets and boarding passes must be submitted with the **Expense Claim Form (AF-05)**. If the claim for airfare has been submitted prior to the actual flight, claimants may submit their boarding passes after they return from the trip together with the claim for their meal and accommodation expenses.

Rental Vehicle

A rental vehicle may be used if it is more cost effective than other transportation alternatives. In normal circumstances, the rental vehicle car class should fall within the Compact to mid-size car range. Where three or more travelers are travelling in the same vehicle, the College will reimburse a claim up to a maximum of a full-size vehicle. Board, committee, and working group members, staff, and other individuals who are not employees of the College who rent a car for College business shall purchase the liability insurance offered by the rental company in the name of the College or, alternatively, the College and the driver if the rental company refuses to name the College only. Original vehicle rental agreement and gasoline receipts must be submitted with **Expense Claim Form (AF-05)**.

Privately Owned Vehicle

The use of privately owned vehicles is permitted when, in the opinion of the College, this method is practical and economical. The use of personal vehicles for business will be reimbursed at the standard automobile allowance rate prescribed in this Appendix. This allowance covers all vehicle costs (e.g., gasoline, repairs, insurance, etc.) other than parking and tolls. This rate is subject to review from time-to-time.

Automobile Allowance Rate

The CRA annual per km expense benefit rate will be applied: [Canada Revenue Agency "Reasonable per-kilometre allowance"](#)

The automobile allowance rate will only be paid to and from a College business-related destination.

Automobile Allowance Claim

To be reimbursed for use of their personal vehicle for business, College travelers must provide the following information on their Travel & Business Expense Claims:

- Date and purpose of the trip;
- To and from location; and
- Number of kilometers.

Business Insurance for Privately Owned Vehicles

When staff use their privately owned vehicle on College business to the extent that business insurance is required by ICBC, the employee can claim reimbursement for the difference between the basic cost of insuring the vehicle for the appropriate business coverage and the basic cost of insuring the vehicle for driving to or from work. As of the approval date of this policy, ICBC requires business insurance coverage if the privately owned vehicle is used more than six (6) days in a calendar month for business purposes.

Vehicle Damage Reimbursement

Where a traveler's private vehicle is damaged while in use on College business, the College shall reimburse the lesser of actual vehicle damage repair cost or the traveler's vehicle insurance deductible to a maximum of \$500 per occurrence, for:

- damage caused to the vehicle by vandalism that results from services performed for the College; and/or
- damage as a result of an accident while on College business.

Proof of insurance deductible and vehicle damage repair cost is required. This section will not apply where a court holds that the traveler or driver of the vehicle is guilty of willful, wanton or gross negligence.

Taxis, Ride-share, Car-share Programs

Reimbursement will be paid for travel to and from airports, hotels, residences, and meetings for non-local travelers. Receipts are required. Local travelers who wish to use taxi, ride share, or car share programs will be reimbursed at the standard automobile allowance rate prescribed in this Appendix and must meet the requirements of the automobile allowance claim when submitting the expense to the College.

Parking

As required for personal or rental vehicle. Receipts are required.

Travel Receipts

Where applicable, travel receipts should include the following information:

- Travel Itinerary;
- Boarding Passes;
- Car Rental Agreement;
- Ferry Ticket;
- Toll Ticket.

NOTE: Claimants are fully responsible for insurance and any income tax implications that may arise as a result of using their own vehicles for business purposes.

4. OTHER

Incidentals

The Board determines the incidental expense allowance rate for claimants. Incidental expenses include gratuities not related to meals, personal phone calls, valet costs, to a maximum as provided in this Appendix. Such expenses may be made without receipts but with explanation. The following are out-of-pocket expenses that may arise on occasion when carrying out College business:

Communications

The College shall reimburse the cost of local and long-distance telephone charges for College business. Hotel receipts or telephone statements listing these charges are required.

The College will reimburse the cost of brief long distance telephone charges to allow the traveler to stay in reasonable contact with their immediate family. As described in (3) below, this cost may be claimed under the Incidentals Per Diem as noted in this Schedule.

TRAVEL & BUSINESS EXPENSE CLAIM PROCEDURE

Travel & business expenses can be reimbursed only by submitting a completed, signed, and approved **Expense Claim Form (AF-05)**, accompanied by supporting documents, to the College within 30 working days following completion of each trip or event and may not be reimbursed if submitted after 90 days. All expense claims should be submitted prior to the College's March 31 fiscal year end. Reimbursement will be provided to the claimant within a reasonable timeframe.

All expense claims must be clearly categorized by date, event, and type of expense. Where hotel receipts list other charges (meals, etc.), these expenses should be shown separately on the claim form. Personal expenses should be deducted from hotel, telephone, and travel receipts prior to submitting the expense claim for reimbursement.

NOTE: Any travel & business expenses paid for by the College may not be used by the claimant for income tax purposes.

Supporting Documentation

Expense claims must be accompanied by receipts (scanned to PDF) and must be substantiated by sufficient details that describe the purpose of the trip or event. Although it is preferred that all expenses be supported by receipts, on rare occasions where receipts for expenses under \$40 are lost, a notation describing the nature of the expense may be acceptable.

Receipts should be grouped either by date, or by expense category such as hotels, meals, and transportation. The following are not acceptable supporting documentation:

- Credit card slips;

- Credit card statements; or
- Cancelled cheques.

TRAVEL & BUSINESS EXPENSE CLAIM AUTHORIZATION

The claimant must sign the completed **Expense Claim Form (AF-05)**. The claim must be signed by the appropriate signing authority for the College. Travel and business expense claims will be authorized as follows:

- The Registrar & CEO shall approve all expense claims submitted by Board, committee, and working group members, staff, and other individuals who are not employees of the College; and
- The Board Chair shall approve expense claims submitted by the Registrar & CEO.

Signature stamps are not acceptable. Those approving expense claims for reimbursement should understand that in approving a claim, they are agreeing that the claim is reasonable and in conformance with this policy. The Manger, Finance & Administration will review claim details for accuracy and will not pay amounts on claims for items that are specifically excluded by this policy.

Expenses Reimbursed

Examples of reimbursable expenses include:

- Voice and data communications charges to stay in touch with College responsibilities and to allow the traveler to stay in reasonable contact with their immediate family;
- Expenses for baggage handling and storage;
- The cost of necessary clerical services;
- Reasonable gratuities up to 15%;
- Accommodation for extra night(s) and meals if by staying an additional night there is a net savings in total expenses;
- Laundry and dry cleaning on trips of more than three (3) days;
- Personal phone calls limited to reasonable amounts while out-of-town.

Expenses Not Reimbursed

Examples of non-reimbursable expenses include:

- Interest charges on outstanding credit card balances;
- Parking and traffic fines;
- Personal expenses including hotel pay movies, mini bars, excursions, and similar items.
- Laundry and dry cleaning on trips of less than three (3) days;
- Costs resulting from failure to cancel a guaranteed reservation unless the cancellation is a result of other College responsibilities;
- Excess personal baggage.