

# Hamilton and District Labour Council – CLC Expense Policy

Effective January 1, 2020

**1. General:**

Labour Council reimburses authorized expenditures. Receipts should be submitted, along with a signed expense report, to the office within 30 days following the expenditure. Receipts should indicate the item or service purchased. If this is not possible, the item or service should be noted on the receipt and initialed by the claimant and by the vendor if possible.

**2. Travel by Personal Vehicle:**

Authorized travel using a personal vehicle will be reimbursed at the reasonable allowance per kilometre rate as determined from time to time by the Canada Revenue Agency (CRA) — this is the maximum rate that does not attract personal income tax liability. A computer-generated map should be submitted with the expense form to verify distances.

The current (2019) reasonable allowance rate as determined by the CRA is 58¢ per kilometre for the first 5,000 kilometers driven and 52¢ per kilometre thereafter.

**3. Parking:**

Parking expenses incurred during the transaction of Labour Council business will be reimbursed. Receipts are required per section 1.

**4. Other Transportation:**

Air transportation usually is booked through the travel agency designated by the CLC, OFL or sponsoring organization. In other cases, the most economical form of transportation, including bus or train or vehicle rental should be utilized. Sensitivity to the needs of passengers (and accommodations for those with health concerns) will determine the appropriate mode of transportation. North American and union made vehicles should be used for Labour Council business whenever feasible.

Taxi fare will be reimbursed if the secretary or treasurer is informed in advance and a taxi is the most appropriate form of transportation available in the circumstance.

**5. Per Diem:**

Delegates will receive a per diem amount to cover the cost of food/meals and incidentals if required or authorized to undertake Labour Council business out of town at the following rates:

- \$50 for a single day;
- \$80 per day for meetings/events requiring an overnight stay.

A per diem will not be paid if the organizer of the event or conference provides meals. In such cases, incidental expenses, including a meal, can be paid to a delegate per section 1 if the amount is less than the applicable per diem amount.

Additional costs associated with unexpected or special circumstances can be paid if approved by the table officers on a case-by-case basis, and, if possible, identified in advance of incurring the costs.

**6. Dependent Care:**

To help reduce barriers that might prevent delegates from attending monthly Delegates' Meetings, workgroup / committee meetings, or from participating in projects assigned by the President, Executive Council or Delegates' Meeting, Labour Council will provide any delegate who requests financial assistance for dependant care with an hourly amount equivalent to the living wage for Hamilton (and as adjusted from time to time through a recognized process conducted by a competent local authority). Payment will be made upon submission of documentation / receipts verifying the personal expenditure. The current living wage in Hamilton, as determined by Living Wage Hamilton, is \$16.45 an hour.

(Decision to provide dependent care initially was made by the Delegates' Meeting on February 19, 2014.)

**7. Taxes and Gratuities:**

Recommendations to purchase goods and/or services should include all taxes and customary gratuities, whenever possible. However, Labour Council will pay/reimburse all taxes and customary gratuities on goods or services purchased if the total cost, including taxes and gratuities, exceeds the authorized amount by the amount of the taxes and gratuity.

**8. Credit Card:**

- a. There is one physical corporate credit card issued in the name of the Hamilton and District Labour Council.
- b. The President, Secretary, and Treasurer are authorized to use the credit card for payment of expenses authorized by Labour Council (e.g. hotel accommodations, convention / conference fees, transportation costs, on-line purchases or rentals, etc.) and for the purchase of office supplies and equipment under \$500.
- c. The authorized user or third party beneficiary as appropriate must reimburse any charge beyond that specifically authorized by the Labour Council.
- d. The card must be used only for Labor Council business.
- e. Loss or theft of the card will be promptly reported to the appropriate authorities in keeping with the card issuer's zero liability polices.
- f. A receipt must support any expenditure charged to the credit card. Each receipt must include the purchaser's name and the purpose of the purchase, either on the back or on an attachment. Receipts should be submitted to the secretary as soon as possible after the charge is incurred.
- g. Credit card statements and receipts will be submitted to the trustee committee for inspection and verification.
- h. Normally, the credit card balance will be paid in full every month. If not, the secretary and / or the treasurer will provide an explanation (and, if required, a plan to pay off the outstanding balance) at the first opportunity.
- i. The terms and conditions of the corporate credit card as determined by the card issuer will apply and must be observed by the card user.
- j. As determined by the Executive Council, violations of this policy may result in revocation of user privileges, denial of use of credit facilities on behalf of third parties (i.e. delegates who are not authorized card users), or other remedies provided by the Constitution of the Hamilton and District Labour Council.

**9. Secretary's Bus Pass:**

Monthly bus pass (currently \$110.00)

Reviewed annually in December by the Executive Council

**10. Policy Review:**

The expense policy is reviewed annually in December by the Executive Council. Any changes take effect on January 1<sup>st</sup> of the next year or the day following approval by the Executive Council, whichever is later.

Initially reviewed by the Executive Council on December 7, 2016.  
Reviewed and amended by the Executive Council on December 11, 2019.