

Policy Title: Honoraria, Travel and Business Expense Policy		Policy Type: <input type="checkbox"/> Professional Conduct <input checked="" type="checkbox"/> Board <input checked="" type="checkbox"/> Finance <input type="checkbox"/> Registration <input type="checkbox"/> IT/Privacy <input type="checkbox"/> QA <input type="checkbox"/> HR <input type="checkbox"/> IC/Discipline	
Contact: Shelby Thiessen		Replaces former policies: <input checked="" type="checkbox"/> Board and Committee Honoraria Policy and Rate Limits, <i>and</i> <input checked="" type="checkbox"/> Travel and Business Expense Policy	
		Date Effective: 14/09/2022	
		Last Update: 01/02/2023	
		Next Review Date: 01/11/2024	
Keywords	Honorarium, expenses, per diem		

1. Policy Statement:

Honoraria may only be paid to individuals who are not employees of the College for their services provided in a volunteer capacity, on a special or non-routine basis, or for which services are not traditionally or legally required. Board and Committee members are not employees of the College. Honoraria Rates are listed in [Schedule A](#).

Travel and business expenses will be reimbursed to Board and Committee members and College employees when attending to or carrying out College business. Travel and Business Expense Guidelines are listed in [Schedule B](#).

2. Policy Rationale & Purpose:

The College recognizes that Board and Committee members should be fairly and equitably compensated for time spent participating in College business. An honorarium is an *ex gratia* payment made to an individual who is not an employee of the College to recognize or to acknowledge the contribution of gratuitous services to the College as a board or committee member. The College has approved five Foundational Principles upon which honoraria are based: supporting volunteerism; recognizing expertise or time commitment; consistency and transparency; diversity, equity and inclusion; supporting self-worth and the Health Regulator’s mandate. A description of the Foundational Principles is in [Appendix C](#).

As well, Board and Committee members and College employees 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, entertainment and incidental expenses to ensure that reimbursements by the College are reasonable and not excessive. This would prevent the CRA from imposing penalties on the travelers by deeming reimbursements as taxable benefits.

Honoraria payments and Travel and Business Expenses reimbursements will be processed by the Director of Finance utilizing the College's online payroll system (Payworks).

Board and Committee members should note that the Canada Revenue Agency takes the position that board and committee 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 deductions for CPP, EI and income taxes.

3. Policy Scope

This policy applies to Board and Committee members, College employees and other individuals who provide services in relation to their governance responsibilities on behalf of the College. Board and Committee 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.

4. Legal Authority:

- *Health Professions Act*
- CCBC Bylaws
- CCBC Professional Conduct Handbook
- Canada Revenue Agency and applicable tax laws

Approved by the CCBC Finance and Investment Committee on: Nov-22-2022

Approved by the CCBC Board on: Feb-01-2023

Drafted by: Richard Simpson, Policy Advisor

Schedule A - Board and Committee Honoraria Rate Limits

Board/Committee Meetings	Daily maximum - \$600.00 Half day (3-4 hours) - \$300.00 Hourly (up to 3 hours) \$90.00 per hour
Teleconferences/Zoom meetings	Hourly (minimum of 1 hour, maximum of 3 hours) - \$90.00 per hour
Registration Committee	\$40.00 per application/file
Board Chair Stipend	\$1200.00 per month
Inquiry Committee Chair Stipend	\$300.00 per month

**Rates are effective August 1, 2022*

Note: Board or committee members providing services in any capacity not specifically related to their governance responsibilities cannot claim an honorarium, and instead must invoice the College for their services at the service provider rates. Services not covered under this policy include any service not specifically related to the governance role of a board or committee member.

Forms

To ensure the College has correct information for payments made to individuals, the following forms must be completed and returned to the College:

- [Expense Submission Form](#)
- Form TD1 Personal Tax Credits Return
- Form TD1BC British Columbia Personal Tax Credits Return
- **Optional** – Form CPT30 Election to Stop Contributing to the Canada Pension Plan (CPP), or Revocation of a Prior Election
 - o The CRA permits individuals who are over 65 years **and** receiving CPP retirement pension to exercise an election to stop CPP contributions

Honoraria claims will be processed by the Director of Finance for attendees of Board and College meetings. Committee Chairs or senior CCBC staff are responsible for advising the Director of Finance of meeting attendees for which an honorarium may be paid, and the date and time of the meeting.

In order to process a related travel expense claim, an [Expense Submission Form](#) must be completed and signed by the honoree and then submitted to the College for approval by the appropriate signing authority. Travel and business expenses are reimbursed in accordance with Schedule 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. For out of town Directors who give up a full day to attend a half day meeting reimbursement will be the daily rate.

The College will be unable to process any honoraria until the requested information is provided to the Director of Finance.

Payment

Honorarium payments are subject to the limits set by the Finance and Investment Committee of the College, unless specifically authorized by the Registrar.

Canada Revenue Agency (CRA) regulations state that all honoraria payments are considered personal taxable income under the *Income Tax Act* of Canada and subject to withholding taxes and CPP deductions if applicable. A T4 slip will be issued at each calendar year end. Board and committee members may not bill honoraria through their corporations.

Honorarium claims information should be submitted by the Committee Chair or senior CCBC staff to the Director of Finance 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.

Schedule B - Travel and Business Expenses

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Guidelines – Travel and Business Expenses

The following guiding principles form the foundation upon which the policy is based:

- The policy protects the College’s financial position.
- The policy ensures that the College is fiscally responsible to its registrants.
- The policy ensures College employees, Board and Committee members are treated fairly and consistently while in compliance with Canada Revenue Agency (CRA) rules.
- The application of the policy takes into account the ease of administration, the incorporation of transparent financial controls, and business best practices.
- The policy provides for Per Diem rates that reflect current costs and business standards.

College travelers will be reimbursed for legitimate, necessary and reasonable travel expenses when directly connected with or pertaining to college business based on established allowances in this policy. It is intended that individuals be afforded travel and accommodation arrangements that are comfortable and of good quality. It is not intended to render the individual expense-free during the period of travel for those expenses incurred by reason of personal preference. This policy is also designed to ensure that reimbursements by the College are reasonable and not excessive. This would prevent the CRA from imposing penalties on the travelers by deeming reimbursements as taxable benefits.

Expenses covered under this policy include accommodation, meals, transportation, entertainment and incidental expenses.

Amendments

The Schedule is to be reviewed at least every two years by the Registrar and Finance and Investment Committee or as circumstances warrant to determine whether amendments are necessary.

Expense Claim Procedure

Travel & business expenses can be reimbursed only by submitting a properly completed, signed and approved [Expense Submission Form](#), 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 July 31 year end. Reimbursement will be provided to the traveler within a reasonable timeframe.

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

Expense Claim Authorization

Travel and Business Expense Claims will be authorized as follows:

- The claimant must sign the completed Expense Submission form.
- The claim must be signed by the appropriate signing authority for the College or Committee/Program/Project as follows:
 - The Registrar/Deputy Registrar responsible for a committee shall approve expense claims submitted by committee members. If the Registrar/Deputy Registrar does not attend the meeting, an employee of the College attending the meeting shall initiate the expense claims. If the claim is not within the signing authority of that employee, then the Registrar/Deputy Registrar shall also sign the expense claim forms.
 - All ordinary expense claims will be approved by the Director of Finance or Registrar.
 - Extraordinary expense claims (i.e., those expenses outside of budget or stated policy) submitted by the Registrar will be presented by the Director of Finance for the approval of the Chair or Vice-Chair of the Board.
 - A person may not authorize payment to him/herself. Where the claimant is the person primarily responsible for the work/committee/program/project, the approval must come from the next higher level in the College.

Supporting Documentation - Receipts

Expense claims must be accompanied by receipts (original or electronic) and must be substantiated by sufficient details that describe the purpose of the trip or event. Expense claims must also identify the person or persons entertained, including names, organization affiliation, and purpose of the hospitality.

Where receipts for expenses under \$40.00 are lost, a notation as such with an explanation of the nature of the expense may be acceptable.

The following are not acceptable supporting documentation:

- Credit card slips (the claimant must supply the invoice/receipt)
- Credit card statements

Travel Receipts

Travel receipts should include:

- Travel Itinerary
- Travel Agent Invoice or Statement (this usually includes the travel itinerary)
- Boarding Passes
- Car Rental Agreement
- Ferry Ticket
- Toll Ticket

Accommodation Receipts

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

Meal Receipts

Restaurant receipts should include the following information:

- Restaurant name and location.
- Names and organizational affiliation of people served.
- Date and amount of expense.
- Gratuities (should be shown on the restaurant receipt).

Foreign Currencies

Amounts expended in foreign currencies must be translated to Canadian dollars.

Roles and Responsibilities

College Traveler

A College traveler is a College employee, Board or Committee member, or any other person who travels on authorized College business. A College traveler:

- is expected to exercise prudent business judgment regarding expenses covered by this policy.
- shall become familiar with the provision of this policy before departure.
- shall obtain prior approval for the trip or event as may be required.
- is responsible for making the most economical and efficient travel arrangements available under the circumstances.

Authorized Signatory

The Authorized Signatory may include the Registrar/Deputy Registrar, or other College designate who has signing authority for the traveler's activities and expenses.

The College Authorized Signatory:

- is responsible for ensuring that expenses claimed represent valid business expenditures.

- determines that the expense claim includes adequate description and explanations, including reasons for incurring the expenses, and when and where they were incurred.
- ensures the claim form is properly completed, dated and signed.
- sees that receipts are provided (original or electronic).

College

The College will reimburse individuals for legitimate, necessary and reasonable travel expenses when directly connected with or pertaining to College business based on established allowances in this policy. The College will review, approve, and process expense claims in a timely manner.

Transportation

Travel arrangements should result in the most economical use of resources for commuting to and from the claimant's residence or business address to the address of the business-related destination. 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, inter-island helicopter 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. Where advanced bookings equate to significant cost savings, travel cancellation insurance will be reimbursed. Pre-authorized air travel will be reimbursed in accordance to the following:

- Wherever possible, individuals should book air travel no less than 90 days in advance of a scheduled Board, committee or other meeting¹ in order to book available discount fares that require reservations to be made in advance.
- All flights must be booked as Economy class, at the lowest reasonable rate available.
- Cashing-in of an airline ticket paid for by the College is not permitted.
- Airline tickets must be submitted with the Expense Submission Form claim. If the claim for airfare has been submitted prior to the actual flight, travelers may submit their boarding passes after they return from the trip together with the claim for their meal and accommodation expenses.

¹ For the purposes of this policy, meeting is defined as a destination for College-related business.

Automobile Allowance Rate

The CRA annual per km expense benefit rate will be applied.

Canada Revenue Agency - “Reasonable per-kilometre allowance”

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/reasonable-kilometre-allowance.html>

The automobile allowance rate will only be paid to and from the claimant’s residence or business address to the address of the business-related destination.

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

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
- Total number of kilometers

The use of privately owned vehicles is permitted when, in the opinion of the Chair, Registrar or Director of Finance, 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 Schedule. This rate is subject to review from time-to-time.

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. Employees, volunteers, and others 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 Travel & Business Expense Claim.

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 ICBC deems the traveler to be at fault.
- 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/Ridesharing

Reimbursement will be paid for travel to and from airports, hotels, residences and meetings for non-local travelers. Receipts required.

Parking

As required for personal or rental vehicle. Receipts required.

Accommodation

Hotel Rates

BC Government rates are available for registrants and employees of the Chiropractic College of British Columbia while on College business. These rates are granted through Corporate Supply Arrangements (CSAs) with the Ministry of Labour and Citizens' Services. You must ask for the provincial government rates to receive them and you may have to show your College registrant card or other College identification.

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

If BC Government rates are not available, hotel room rates must be in the mid-range of the market, depending on the location of the business travel.

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). 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.

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 traveler makes arrangements for private accommodation with a friend or relative, the traveler will be reimbursed a per diem rate up to a maximum as specified in this Schedule for the purchase of either a non-cash gift or a meal for their host as a sign of appreciation.

Meals

Per Diem Meal Rates

Meal	Rate
Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$45.00
Full Day	\$90.00

NOTES

1. Meal rates include all taxes and gratuities.
2. Rates will be in US\$ if traveling in the USA.

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

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

Receipted Actual Cost

In exceptional situations, claims may be made for actual expenses for meals, including taxes and gratuities, which exceed the per diem allowances, provided the claim is supported by a full explanation, appropriate receipts (See Section on Supporting Documentation), and is approved by the Registrar or Chair of the Board as per Signing Authority levels. Total meal expense for the day should not exceed per- diem levels.

Meal Claim Submission

Expense claim for meals should include the following:

- Type of meals claimed: Breakfast, Lunch or Dinner.
- Purpose of Expenditures (committee meeting, workshop, convention, etc.)
- If paying for others, names and organizational affiliations of guests at meal.
- Restaurant receipts with notation of gratuities (credit card slip not acceptable).

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.

Gratuities

Gratuities for meals should not exceed 15%.

Travel in USA

For travel to and from the United States, the full day meal/per diem rates specified in this Schedule will be in U.S. currency.

Expenses for Meals with Others

Travelers sometimes pay for meals for others while attending to College business. These expenses are reimbursable provided the attendee(s)' name, their affiliation, the purpose of the meeting and the receipt (original or electronic) is provided by the traveler. If the traveler is using the per diem method for personal meals, the per diem for this meal occasion should be excluded from the expense claim.

Where more than one employee is present at a meal, the most senior employee should pay the cost of the meal and claim reimbursement. If an employee and Board/Committee members are present at a meal, the employee should pay the cost of the meal and claim reimbursement.

Other Expenses

The following are out-of-pocket expenses that may arise on occasion when carrying out College business:

Meal Entertainment

The College will reimburse the actual costs of meal entertainment of others not from the College (unlike meals for which per diem applies). A claim for reimbursement of entertainment costs must include an invoice or receipt from the restaurant (credit card receipts alone are not acceptable), persons entertained, occasion, organization affiliation, etc.

Communications

The College shall reimburse the cost of telephone/internet charges for College business. Hotel receipts or similar statements listing these charges are required.

As described below, this cost may be claimed under the Incidentals Per Diem as noted in this Schedule.

Incidentals

The Board determines the incidental expense allowance rate for travelers. Incidental expenses include gratuities not related to meals, personal phone calls, valet costs, to a maximum as provided in this Schedule. Such expenses may be made without receipts but with explanation.

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 over a Saturday night there is a net savings in total expenses.
- Exchange rate expenses, claimed by submission of a photocopy of the credit card statement listing rates charged by reimbursement item or of a receipt for foreign currency purchased in a bank or equivalent institution.
- Laundry and dry cleaning on trips of more than three days.
- Personal phone calls limited to reasonable amounts while out-of-town.

Expenses Not Reimbursed

- 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 days.
- Costs resulting from failure to cancel a guaranteed reservation unless the cancellation is a result of other College responsibilities.
- Excess personal baggage.

Appendix C - CCBC HONORARIA – FOUNDATIONAL PRINCIPLES

1. Supporting volunteerism

The College of Chiropractors of BC recognizes volunteering as an important component of civic responsibility by which citizens give back to their communities. Volunteerism needs to be celebrated and supported. Honoraria should only be used in specific circumstances and needs to be understood as a support to the fundamental culture of volunteerism and not perceived as a deterrent or replacing the important contribution of freely giving of an individual's time.

2. Recognizing expertise or time commitment

A reason for offering honoraria is to recognize an expertise or commitment. This recognition can include acknowledging contributing significant hours to the CCBC Board of Directors, Statutory or Non-Statutory Committees, or special initiatives as directed by the Board.

3. Consistency and Transparency

A consistent and transparent approach to the determination and calculation of honoraria amounts and rates is essential. It promotes equity and fairness for honorarium recipients. It is also important to have an ongoing dialogue among partner regulators on their honorarium practices, and to consider ways to strive for consistent application of honoraria. However, flexibility is needed, recognizing that 'one size does not fit all' and that there are varying contexts and resources across organizations.

4. Diversity, Equity and Inclusion

The College of Chiropractors of BC is enriched through the involvement of a cross-section of persons who bring a diversity of perspectives and experiences to the regulator's work. However, for some persons, there are multiple barriers to volunteerism that need to be acknowledged. The provision of an honorarium can support 'levelling the playing field', encouraging a diversity of volunteer involvement which is of benefit to all.

Reducing barriers to volunteering can be addressed when programs reimburse out-of-pocket expenses such as childcare and transportation costs. Honoraria can be used as part of a continuum of supports to encourage the involvement of multi-barriered populations.

5. Supporting Self-Worth and the Health Regulator's mandate

Honoraria can act as an incentive for individuals to develop their leadership and work skills to better support the College. Many view receiving honorarium as recognition of the value of their contribution to the College, which additionally has a positive impact on their sense of self-worth.

