



Title	Kilometre Reimbursement Policy
Policy Area	Operations, Finance
Policy Number	E.1.3
See also	Collective Agreements Frequently Asked Questions – Kilometre Reimbursement Policy Travel Policy and Procedures

Effective Date:	May 3, 2019
Approval Date:	May 1, 2019
Applies to:	Employees of Okanagan College
Approving Body:	President
Supersedes:	Mileage Reimbursement Policy October 6, 2005; Mileage Reimbursement Policy April 2, 2007
Authority:	<i>College and Institute Act</i>

The following are responsible for the administration of this policy,

Primary Office	Contact
Vice President, Employee and Corporate Services	Director, Financial Services

Policy Statement

- 1.0 Employees using their own motor vehicles to travel on College business in the performance of their duties shall be reimbursed for the distance travelled at a specified rate in accordance with this policy.
- 2.0 Except as stated in s.6.0, the College does not reimburse for distance travelled from an employee's residence to their *regular* place of work.

- 3.0 In accordance with this policy, certain reimbursed kilometres for employees with multi-campus/work locations will be treated as a taxable benefit, as required by CRA guidelines, and reported as income for the employee. It will be reported annually on the T4 Statement of Remuneration Paid.

Policy Details

- 4.0 The kilometre reimbursement rate will be the rate specified by the relevant collective agreement or policy. The current rate is \$0.50 per kilometre and will be reviewed and adjusted from time to time. This allowance is intended to cover all operating and ownership costs. College insurance policies do not provide coverage for the employee's use of their vehicle on College business.
- 5.0 *Regular* place of work, as described by CRA, is the location at which an employee regularly performs their duties of employment for a variety of business reasons, or where an employee is regularly scheduled to report each week, even if the schedule is once per week. An employee can have more than one regular place of employment in the course of a year, and those can change from time to time.
- 6.0 Staff who are working at a campus other than their assigned campus, may claim kilometre's when they travel between that campus and their residence. This is deemed by CRA to be commuting travel and a taxable benefit, and as such will be reported as income to the employee and taxable. The kilometre's claimed shall not exceed the distance from their assigned campus to the second campus. Use of a College vehicle in the same circumstances will also result in a taxable benefit to the employee and be reportable as such.
- 7.0 Irregular travel is reimbursable and occurs when an employee reports to a location on College business on an unscheduled or irregular basis whether or not the location is an OC campus. This reimbursement is not considered by CRA to be a taxable benefit, so is not reportable.
- 8.0 Out of College Region Travel: If an employee travels from their home or from an OC campus to a location outside of the College Region¹ on College business, the travel from their residence or the campus to this out-of-region destination and the return trip will be reimbursable and not taxable.
- 9.0 Over-night Stays: If an employee is required to stay over-night at a location either within or outside of the College Region, the travel from and to their residence or an OC campus, and to and from this destination is reimbursable travel and not taxable.

Procedures

- 10.0 Reimbursable amounts are paid to the driver only. Passengers travelling in the motor vehicle may not claim kilometre's or the cost of equivalent public transportation.
- 11.0 Reimbursable costs are calculated by applying the kilometre rate to the actual distance by using Google Maps shortest route. When traveling to an irregular

¹ College Region is the area between Osoyoos/Princeton and Revelstoke.

location, employees can claim the distance from their home, if applicable. For ease of calculation, the one way distances in kilometres between various College locations and other familiar locations are listed in the table below:

	Kelowna	Armstrong	Enderby	Vernon	Oliver	Penticton	Princeton	Revelstoke	Salmon Arm	Summerland	UBCO
Kelowna	-	78	91	52	105	66	165	201	112	50	15
Armstrong	78	-	13	28	178	141	238	125	37	120	65
Enderby	91	13	-	40	191	158	250	110	23	135	78
Vernon	52	28	40	-	152	112	209	150	63	97	39
Oliver	105	178	191	152	-	41	124	301	213	58	114
Penticton	66	141	158	112	41	-	110	262	173	18	77
Princeton	165	238	250	209	124	110	-	382	270	112	174
Revelstoke	201	125	110	150	301	262	382	-	100	242	187
Salmon Arm	112	37	23	63	213	173	270	100	-	157	100
Summerland	50	120	135	97	58	18	112	242	157	-	59
UBCO	15	65	78	39	114	77	174	187	100	59	-

- 12.0 Kilometre reimbursement cannot be claimed when using a College vehicle.
- 13.0 For travel outside of the College Region, an employee can claim the actual trip distance, using Google Maps' shortest trip. However, the claim must not exceed the cost of an economy airfare.
- 14.0 Kilometre reimbursement claims will not be processed and paid without a fully completed Kilometre Log.

Additional Information

Kilometre Log <http://www.okanagan.bc.ca/AssetFactory.aspx?did=43023>