

BUSINESS vs PERSONAL TRAVEL

The application of the procedure is intended to provide fair reimbursement to employees; that is, reimbursement that neither penalizes nor benefits either the City or the employee. It is important to note that it is typically the employee's responsibility to get themselves to work and return home. It is atypical for this travel to be considered business in nature. The following examples are provided to assist with the interpretation of business versus personal travel.

1. An employee's Normal Work Location is downtown, but one day a week travels directly to another work location to provide training. Does this employee claim mileage between home and the training location?

No, the travel from home to this alternate work location and back home at the end of the day would be considered personal. This offsite or alternate location training occurs on a regular basis; therefore it does not fall under the Canada Revenue Agency's (CRA) exception.

2. An employee's Normal Work Location is CN building, but must attend a business meeting first thing in the morning on the west end of the City. This offsite business meeting is a once or twice a year occurrence and the employee goes directly to the meeting from home.

Where employees are required to travel for work, on an infrequent basis, the distance that exceeds the travel between home and the employee's Normal Work Location may be claimed. In this instance, if the employee normally travels 15km to work and the distance to the training is 20km, the employee may claim 5km.

If the employee travels directly from the meeting and then to their Normal Work Location, they would claim the full travel distance from the meeting to their Normal Work Location on top of the 5km already claimed.

3. A seasonal employee reports to a site location rather than a fixed work location on a regular basis. Said employee is required to take a training course at the HSBC building and the training course is an infrequent occurrence. (i.e. not a 2 week job introductory training situation).

The travel between home and the training course is considered Business Travel as the occurrence of the meeting is very infrequent and the employee does not have a set Normal Work Location that they travel to.

4. There is a conference in Red Deer that an employee is required to attend and said employee travels directly between home and the conference.

The travel directly to/from an out of town conference or course and home is considered Business Travel.

5. There is a conference in Red Deer that an employee is required to attend and said employee travels from home to their Normal Work Location and then on to the conference.

The travel directly from work to the out of town conference or training course is considered Business Travel while the travel from home to work is personal. On the return trip, if the employee drives directly home, then the travel from Red Deer to home is considered Business Travel; however, if the employee returns to work and then later goes home, travel is only reimbursed between Red Deer and work.

6. A seasonal employee's Normal Work Location as defined by CRA is Century Place; however this employee never works at Century Place. Instead, the employee reports to various work sites throughout the day and then returns home when their work shift is complete.

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Travel from home to the first work site and then from the last site to home at the end of the day is considered personal travel. All travel between sites during the day is deemed Business Travel and can be claimed.