

Township of Brock Corporate Policy



Policy Name:	Corporate Vehicle Use and Casual Travel Reimbursement Policy
Policy Type:	Finance
Policy Number:	F15
Reference:	2025-FI-015
Date Approved:	04-25-2022
Date Revised:	March 24, 2025
Approval By:	Council
Point of Contact:	Treasury Department

1. Policy statement

Employees who use their personal vehicle for Township business will receive a tax-exempt reimbursement for mileage.

Reimbursement is made by casual travel reimbursement. The distance travelled between home and the employee's regular place of work is always considered personal travel and is not eligible for reimbursement.

If an employee must drive directly to a location other than their regular place of work (e.g., a meeting, seminar, conference) the kilometres submitted for reimbursement will be the lower of the distance from the employee's home to that location or the distance from the employee's regular place of work to that location.

To ensure that the reimbursement rates are fair and equitable, the rates for vehicle reimbursement will be kept in line with those approved by the Canada Revenue Agency.

Individuals are encouraged to use the most cost effective and business effective method of travel in the following order of preference:

- a) Public Transit
- b) Use of Township Vehicles
- c) Car Pooling
- d) Use of Own Vehicle
- e) Renting a Vehicle

Mileage reimbursement represents compensation for all related vehicle expenses (gasoline, depreciation, maintenance, licencing, insurance, etc.).

Parking, speeding and other traffic fines are not reimbursable.

2. Definitions

The following two definitions should be used when reading this policy:

Home office

A workspace established outside of a Township of Brock workplace or hoteling workstation where an employee may work as part of the Hybrid Workplace Model. A home office is not treated as the regular place of work.

Regular place of work

A Township of Brock location assigned as the primary worksite for an employee. An employee may have more than one regular place of work.

3. Procedures

Casual travel

- 3.01 Employees who drive on a casual basis shall be reimbursed for occasional travel using a personal vehicle upon submission of a claim detailing the distance driven.
- 3.02 Effective January 1, 2025, the mileage rate is \$0.72 per kilometre for the first 5,000 km driven per year and \$0.66 per kilometre driver thereafter. The mileage rate is established utilizing the current Canada Revenue Agency (“CRA”) rate. The Director of Finance is authorized to adjust the rate as required and in accordance with the posted CRA rate.
- 3.03 Mileage log must be maintained.
- 3.04 Reimbursement for use of a personal vehicle is for the kilometres travelled only while on Township business. Parking costs and other travel expenses are reimbursed separately.
- 3.05 Use of toll highways requires pre-approval by the CAO and should be limited to occasions where the use of other highways is impractical due to alternative routes being closed or heavy traffic volume, such as during rush hour along Highway 401.
- 3.06 If the Mayor or Regional Councillor attends a conference that is being paid for by the Region of Durham, however, is to the benefit of both the Region of Durham and the Township of Brock, mileage can be claimed from the Councillor’s home or the Township office, to the Region of Durham Headquarters, whichever is the lowest kilometres. The Region of Durham will provide mileage separately to the Councillor from the Regional Headquarters to a pre-approved location (this will be handled by the Region of Durham).

4. Insurance

Authorized persons who use a personal vehicle regularly for Township business are required to carry a minimum of \$1,000,000 liability.

5. Roles and Responsibilities

Treasurer/Director of Finance

5.01 The Treasurer/Director of Finance, or designate, will review the vehicle reimbursement rates on an annual basis and is authorized to make updates to the rates, provided that the rates authorized by the Canada Revenue Agency are used.

Managers/Supervisors

5.02 Managers/supervisors are responsible for the following:

- Review the job duties of a new employee, or the changed duties of a current employee, and determine the applicable method for travel reimbursement.
- Ensure the appropriate regular place(s) of work is established for the employee.
- Advise the employee how they will be reimbursed for use of their personal vehicle.
- Review and approve expense claims submitted for casual travel.

Employees, Appointed Individuals and Elected Officials

5.03 Employees, appointed individuals and elected officials are responsible for completing and submitting an expense report on a timely basis to receive reimbursement.

Treasury Department

5.04 The Finance Department staff are responsible for the following:

- Casual travel: process reimbursements based on approved expense claims.
- Process the taxable benefit for employees who utilize a Township vehicle for their travel to and from work and home.

6. Application

This policy applies to all employees, appointed individuals and elected officials.

Where the employee is part of a Union, the Collective Agreement may take precedence.

7. Related information

- Corporate Policy and Procedures Manual including the following policy:
 - Employee Code of Conduct
 - Finance Department Accounting Policies and Procedures
 - Canada Revenue Agency

8. Inquiries

For further information regarding this policy, contact the Treasury Department.