



4206 EMPLOYEE REIMBURSEMENTS

Policy Type: Administrative
Applies To: Employees
Approved By: LCS Head of Schools
Policy Reviewed: every 2 years
Adopted: 09 2024
Revisions: 01 2025

1. PURPOSE

This policy outlines the self-reporting requirements under CRA rules for employment related expenses and benefits; and also provides guidelines for employment related expense reimbursements, including the personal use of an employee's vehicle.

2. PROCEDURES:

- (a) All employment related personal expense reimbursements must be documented and submitted using the provided forms required by the Finance Assistant (sperera@langleychristian.com).
- (b) All reimbursements will be added to the employee's pay within 4 weeks of submission, or reimbursed via electronic funds transfer.
- (c) Reimbursement requests may be denied in cases where receipts are not submitted.
- (d) Food reimbursements do not require receipts. Do not use school credit cards for personal meals while on school business. See section 7.

3. PROFESSIONAL DEVELOPMENT REIMBURSEMENTS

- (a) Teaching staff may use the full amount of their discretionary amounts for fees for conferences, workshops, courses or programs.
- (b) Principals may allocate from their campus professional development budget any outstanding balance of fees not covered by the teacher's discretionary allotment.
- (c) Where possible, fees for professional development will be paid directly by the school, and not paid from an employee's personal credit cards or accounts.
- (d) All professional development expenses must be pre-approved by the principal or manager.

4. PERSONAL USE OF CREDIT CARDS

- (a) According to the CRA most cashback and credit card incentives (Airmiles, Avion etc.) earned through the personal use of credit cards for employment related expenses are considered taxable benefits and are required by the employee to be self-reported on personal income taxes.

- (b) All employees are required to use a school credit card whenever possible for all employment related travel, professional development and employment related purchases.

5. TRAVEL AND PERSONAL USE OF VEHICLE

- (a) Travel reimbursement for personal use of a vehicle is \$0.60 per kilometer
 - 5.a.1. Personal use of vehicle return-trip threshold is set at beyond 35 kilometers return distance to LCS. Any usage of personal vehicle under this distance is not reimbursed.
 - 5.a.2. Maintenance and custodial employees who are required to use a personal vehicle for routine product and supplies pick-up are exempt from the >35km-return-trip, and may submit mileage at the end of each month for cumulative trip mileage reimbursements.
- (b) Employees should use car rental, personal transportation or public transportation, whichever is most economical and efficient, when traveling to and from professional development or other events as required.
- (c) Receipts must be submitted for any reimbursement request, with the exception of mileage. Proof of mileage may be required upon request of the finance department.

6. ACCOMMODATION REIMBURSEMENTS

- (a) Hotels or accommodations should be booked directly by the school whenever possible.
- (b) Employees may book one night in advance of a scheduled event and one night after an event if warranted by travel schedules.
- (c) Additional nights accommodation will be included on payroll as a taxable benefit, or must be paid directly by the employee with no reimbursement.
- (d) Receipts must be submitted for any hotel or accommodation reimbursement request.

7. MEAL STIPENDS

- (a) Meal stipends may be provided for meals required while traveling to and from (within 24 hours), or during a professional development event or work related travel, unless meals are provided as part of the conference or workshop program.
- (b) Meal stipends for 2026-2027 are listed below. Receipts are not required.
 - Breakfast: \$20
 - Lunch: \$25
 - Dinner: \$30
- (c) Employees must fill out a reimbursement form to collect meal stipends.
- (d) US travel will be reimbursed at the listed stipend rate plus current exchange conversion rate.

8. SECONDMENTS, PERSONAL BUSINESS & PERSONAL TRAVEL

- (a) LCS employees may not claim reimbursement for any personal business expenses (i.e. external consulting) or secondments (universities, Ministry of Education & Childcare) and must make any claims directly to the external agency or authority.

- (b) LCS employees may not claim any reimbursements for personal travel expenses or meals for dates outside of the reasonable period of travel (24 hours) before or after a scheduled professional development event or work-related requirement.
- (c) LCS employees must travel economy class when booking airlines.

9. EMPLOYEE CRA SELF-REPORTING REQUIREMENTS

- (a) Personal exemption threshold is \$500 before any gifts become a taxable benefit. The onus is on employees to self-report when gifts (staff apparel, gift cards etc.) exceed the personal allowance.
- (b) Canada Revenue Agency Rules re: employee gifts
 - o <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/gifts-awards-social-events/gifts-awards-long-service-awards.html>
 - o <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/loyalty-points-programs.html>

RELEVANT POLICIES

1215 PROCUREMENT & CAPITAL PURCHASING POLICY

3106 PROFESSIONAL DEVELOPMENT POLICY

Reviewed: 07 2026