

Council Expense and Remuneration Policy

Policy owner: Finance & Corporate Services

Audience: RIBO Council and Committee Members

Council approval date: February 14, 2024

Last Reviewed: February 14, 2024

Next Scheduled Review: 12 months from approval date (by February, 2025)

Introduction

This policy applies all members of RIBO Council as well as other appointees to a Council Committee or sub-committee. For clarification, this policy applies only to non-adjudicative committees. The word “members” refers to all those persons so defined.

The conditions set forth in this policy are designed to provide clarity for both members and RIBO staff responsible for administering this policy.

Please see the Adjudicative Committee Expense and Remuneration Policy.

Remuneration

- It is recognized that an element of public service is implied in any appointment by the Government of Ontario and/or election to Council therefore remuneration that may be paid, if any, is not necessarily competitive with the marketplace.
- The daily remuneration rate (per diem) is set annually by the Administration and Finance Committee at a level equal to that specified by the Ontario Government’s Agencies and Appointments Directive – Schedule B, Member rate for Part-Time appointees. Found online at <https://www.ontario.ca/page/agencies-and-appointments-directive#section-7>
- The Administration and Finance Committee will verify and update the applicable rate at least annually.
- As of February 2024, this per diem allowance rate is \$472 per day
- Where an hourly rate applies, the hourly rate shall be set at 1/8th of the per diem rate

Formal meetings

- Members who attend one or more formal meetings in a single day, lasting, in total, a maximum of 3 hours (including travel time), are eligible for 50% of the per diem allowance.
- Members who attend one or more formal meetings in a single day, lasting, in total, 3 hours or more (including travel time), are eligible to receive the full per diem allowance.
- No remuneration is offered for ancillary meetings or activities held before or after formal meetings other than those noted specifically in this policy.
- No distinction is made between attending in person and attending by electronic means (videoconference, telephone, etc.) or by any other means that can allow meeting participants to communicate adequately among themselves.

- In instances where advanced preparation time is significant, the Chairperson may authorize special remuneration in the amount of 50% or 100% of the per diem allowance.
- Chairpersons are eligible for remuneration at the hourly rate for time spent preparing for meetings to a maximum of 100% of the per diem allowance.

Other official functions

From time-to-time the CEO or Council President may request a member attend a meeting or event as a RIBO representative. This may include a business meeting with a provincial body or national association, a conference, a dinner or a golf tournament.

- Where the event is recreational in nature only (e.g. a dinner or golf tournament) no per diem shall be paid to attend, however the cost of the event will be paid either directly by RIBO or through reimbursement.
- Where the event is primarily of a business nature (which may include a dinner) and/or business meeting or professional conference, the member shall be entitled to remuneration as though the event were a Formal Meeting as outlined above.
- Where there is grey area in the above two sets of activities, the determination will be left to the good judgement of the Council Member making the claim.
- Note that members are not remunerated for the time they spend, of their own initiative, attending conferences, delivering speeches, or participating in social events, and they are not entitled to reimbursement for their meal or travel expenses while attending these events.

Ineligible activities

While it is recognized that there may be value in the activities below, such activities are not eligible for per diem, nor is the time spent on them included in determining if the 3-hour threshold has been met.

- Calls or meetings with RIBO staff or other Council Members outside of Council or Committee Meetings
- Calls or meetings with current or potential licensees or other stakeholders
- Any other activity not explicitly mentioned in this policy

Expenses

All council members are eligible for the following expenses associated with attending in-person meetings.

- **Mileage** - Where the attendee drives their own vehicle, a mileage expense will be paid. This rate used in calculating this expense shall be reviewed annually and updated in accordance with the Canada Revenue Agency's 'Reasonable Allowance Rates', found at: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/reasonable-kilometre-allowance.html>
- The rate as of January 1, 2024 is set at \$0.70 per kilometer
- **Parking** – Members are eligible for parking reimbursement when parking at either at a transit hub or locally at the meeting site
- **Local transit** – This includes fees associated with taxi, ride share service, or local transit (eg. GO transit or TTC) to and from the meeting venue

- **Incidental per diem** – incidental expenses (e.g. for bottled water, coffee, snack) at a rate of \$15 per day.

Receipts for all items other than mileage must be submitted along with the associated expense form

Travel Expenses

Where members are required to travel more than 100km (200km round trip) to the location of a meeting they are entitled to claim the following:

- **Travel Per Diem** - A travel per diem equal the full per diem - paid once for each round trip
- **Travel Expenses** - Where the attendee drives their own vehicle, the mileage expense as describe above shall apply. Where another method of travel is used, reasonable out-of-pocket expenses will be reimbursed. For example, this means round trip “economy” air or train fare, taxi or rideshare service (eg.Uber).
- **Accommodation** - Where overnight accommodation is reasonably required to attend meetings or other RIBO business, members will be reimbursed for reasonable out-of-pocket accommodation expenses, this generally means a standard room located in walking distance of the venue (eg. RIBO offices)
- **In-Room Expenses and Extras** - In-room and other incidental expenses (other than meals) are considered “personal” expenses and will not be reimbursed by RIBO.
- **Meal Allowance** – to a maximum of \$125.00 inclusive of all eligible taxes and gratuities per day

Additional Expenses

- In the event that a member believes to have incurred and expenses that falls outside the bounds of this policy, it may be submitted to the Chair, Administrative and Finance Committee for review and approval, or, in the event the Chair, Administrative and Finance Committee wishes to make such a claim, it shall be submitted to the President. RIBO staff will strictly adhere to the letter of this policy.

Other

- Members' remuneration (per diem) is subject to statutory payroll deductions such as Canada Pension Plan and Employment Insurance
- Reimbursement of expenses are not subject to payroll deductions
- Remuneration (per diems) is reported every year to the Canada Revenue Agency on a T4A supplementary slip.

Reimbursement Procedure

- Members must complete an **Expense Reimbursement Form** and submit it for payment as instructed on the form along with receipts for all out-of-pocket expenses
- Because Per Diems are subject to withholding taxes and the issuance of a T4/T4A, Per Diems are processed through RIBO’s payroll software on a semi-monthly schedule.
- Expense reimbursements are paid via Electronic Fund Transfer and are typically processed within two weeks of receipt.
- Expense forms should be submitted on a monthly basis.