

APPROVED RATES FOR EXPENSE CLAIM PURPOSES

MILEAGE CLAIMS (rate per km)

The per-kilometre rate is based on the amounts considered reasonable by the Canada Revenue Agency (CRA) as prescribed in section 7306 of the Income Tax Regulations. This Regulation sets out the reasonable allowance rates for:

- The first 5,000 business kilometers claimed per year
- Any additional business kilometers in that year

Note: The reporting year for trustees is November 15th to November 14th

The reporting year for all others is September 1st to August 31st

Exception: Where a board vehicle was available and was not used \$0.10

CLAIMS FOR MEALS (Includes gratuities and gross taxes)

Breakfast	Maximum amount	\$15.00
Lunch	Maximum amount	\$25.00
Dinner	Maximum amount	\$50.00

Note: If more than one (1) meal per day is eligible to be claimed, limits may be combined.

CLAIMS FOR MEAL ALLOWANCE (Receipts not required)

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$22.50

PERSONAL TELEPHONE EXPENSES (guideline 1.11)

To a maximum of \$5.00 per day

Except for individuals who receive a board cell phone allowance or who are provided with a board-owned cell phone. They may use their cell phone for this purpose.