

Title: **Expenses, Incidentals and Per Diems**
Effective Date: January 1, 2022

Purpose

The purpose of this policy is to provide guidelines for the:

- Reimbursement of expenses to part-time Board and Committee members while on authorized WCB of Manitoba business; and
- Payment of allowances and per diems to part-time Board and Committee members while on WCB of Manitoba business.

Scope

This protocol applies to all members of the Board of Directors and to Members appointed to a Committee who are not Board Members.

General Policy

Board members are remunerated for time spent on Board business as outlined by their Order in Council appointments. Committee members are remunerated based on the level of remuneration set by the Board of Directors.

The WCB also will pay for and reimburse part-time Board members and Committee members for expenses incurred in the course of conducting Board business.

Approving Expenses

All expenses must be submitted within 30 days of the completion of the travel.

Exceptions to this protocol and/or reimbursement of expenses not covered by the guidelines may be allowed subject to the prior approval of the Chair.

The Corporate Secretary will verify all expense and remuneration claims for Board and Committee members and then present to the Chair for approval.

The Audit Committee Chair and the President & CEO are responsible for reviewing and co-signing the expenses of the Chair.

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1. Remuneration

Directors will be remunerated for their time spent on Board Business in accordance with the fees established by Order in Council. The current rates are \$182 for a half day and \$320 for a full day. Preparation time is not remunerated separately. \$320 per day is the most a Director can be remunerated for attendance at a meeting, regardless of preparation time.

External committee members are remunerated for their time spent on Board Business in accordance with fees established by the Board of Directors. Members' fees are subject to a daily maximum. For attendance at meetings or events outside of routine committee meetings, external committee members will be remunerated at the same rate as Directors: \$182 for up to half a day and \$320 for up to a full day.

Board Business consists of:

- a) Duly called meetings of the WCB Board of Directors and its Committees;
- b) Any other meeting for which the Board Chair has requested the Director's participation, or approved the Director's participation in advance for the express purpose of representing the WCB (attendance at employer and worker association meetings is not Board Business unless expressly approved by the Chair);
- c) Participation in approved conferences, including travel time to the conference location;
- d) Participation in other learning opportunities that has been expressly approved by the Chair; and
- e) Crown Services governance training.

2. Transportation and Related Expenses

Travel both within and outside the province requires prior approval of the Chair of the Board.

The WCB will pay transportation expenses for Board and Committee members travelling on Board Business, as follows:

- a. **Privately Owned Vehicles:** When using a privately owned vehicle mileage may be claimed when on Board business. Board and Committee members are eligible to claim for mileage at the rate established for WCB Staff. Detailed mileage information must be provided for reimbursement. Mileage will be paid for travel to or from outside of Winnipeg.

Should a Board member wish to use a privately owned vehicle when air travel would be normally used, and authorization is given, they are reimbursed for the lesser of:

- The mileage at the scheduled rate; or
- The economy airfare applicable at the time of travel.

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- b. **Rental Vehicles:** When using a rental vehicle for Board business, the WCB of Manitoba will pay the rental fees for a compact or intermediate model vehicle as well as any operating expenses incurred with the vehicle. Wherever possible, car rental costs should be billed directly to the WCB.
 - i. In the event of multiple Directors travelling to the same destination, every effort should be made to coordinate schedules to minimize the number of vehicles to be rented.
 - ii. Car rental insurance should be obtained with MPI prior to leaving Manitoba. The WCB will reimburse the lesser of the cost of car insurance from MPI and cost of car rental insurance actually paid.

- c. **Air Travel:** When out of town travel requires the use of a travel consultant, the Board member will be provided information to contact the WCB designated travel agency.
 - i. All air travel will be by economy class. A Board member must use the most economical flight that suits his or her itinerary. Board members are responsible for the costs of any upgrades from economy class.
 - ii. When non-refundable air travel tickets are purchased, the Board members should obtain reasonable cancellation insurance in consultation with the travel consultant. The WCB will reimburse the cost of cancellation insurance.
 - iii. Board members are responsible for any additional costs resulting from a stay-over.
 - iv. Board members may use the airline's frequent flyer points for their own use. However, an airline should not be selected for the sole purpose of gathering bonus points.

- d. Other transportation costs such as taxi, airport shuttle, parking or bridge or highway tolls will be reimbursed upon presentation of original receipts or other proof of payment.

- e. Travel to and from regularly scheduled Board and Committee meetings will be reimbursed if travel originates outside the Perimeter Highway. Expenses related to regularly scheduled meetings of the Board or Committees do not require prior approval.

3. Accommodations

Board members travelling to attend a conference, convention or meeting on Board business may stay at the hosting hotel. Board members must sign all hotel bills.

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Board members are responsible for any additional costs associated with the cost of a spouse or second party who accompanies the Board member.

A standard hotel room is to be used on business travel not tied to a conference or convention.

Board members may make private arrangements for overnight accommodations with friends or relatives while travelling on Board business. Reimbursement will be made for hospitality gifts other than alcohol not exceeding 80% of the cost that would otherwise been incurred. Original detailed receipts must accompany such claims.

The Administration will strive to make arrangements in advance to ensure that the hotel will bill the WCB directly to avoid GST charges.

4. Meal Allowances

Board members will be reimbursed for reasonable actual meal expenses, excluding alcohol, with original receipts, while on Board business which does not already include a meal. Expenses must be reasonable for the locality. Tipping is permitted and reimbursed. The tip should be based on the pre-tax value of the meals purchased and should not exceed a maximum gratuity of 15%.

Board members may claim reasonable actual meal expenses, with original receipts, while attending a local seminar, meeting or function which does not already include a meal, excluding alcohol.

5. Incidentals

For overnight travel, an incidental allowance of \$8.00 per day may be claimed for travel-related expenses where receipts are not typically available, such as tipping of bell hops or housekeeping.

Other reasonable actual expenses associated with travel, such as dry cleaning, may be claimed with original receipts.

Entertainment, including movies, bar service, spa services etc are not eligible for reimbursement.

History:

1. Protocol established July 13, 1994.
2. Protocol revised by the Board of Directors on September 22, 2011 by Board Order No. 20/11.
3. Protocol revised by the Board of Directors on December 14, 2021 by Board Order No. 55/21 effective January 1, 2022.