

Administrative Procedure

Private Vehicle Reimbursement

Attachment III - Examples of Business Versus Personal Travel

The application of the procedure is intended to provide fair reimbursement to employees; that is, reimbursement that neither penalizes nor benefits either the City or the employee. It is important to note that it is typically the employee's responsibility to get themselves to work and return home. It is atypical for this travel to be considered business in nature. The following examples are provided to assist with the interpretation of business versus personal travel and are based on guidance from the Canada Revenue Agency.

1. An employee's Regular Place of Employment is Edmonton Tower downtown, but one day a week, every week, the employee travels directly to another City of Edmonton location to provide training. Does this employee claim mileage between home and the training location?

No, the travel from home to this alternate work location and back home at the end of the day would be considered personal. This offsite or alternate location training occurs on a regular basis therefore it does not fall under the Canada Revenue Agency's (CRA) exception.

2. An employee's Regular Place of Employment is Edmonton Tower, but the employee must attend a business meeting first thing in the morning on the west end of the City. This offsite business meeting is a once or twice a year occurrence and the employee goes directly to the meeting from home, which is 20 km in distance. When the meeting is concluded the employee then travels 15 km from the offsite meeting location to Edmonton Tower where they work the remainder of the day. At the end of the day the employee travels 10 km home from Edmonton Tower.

Where employees are required to travel for work, on an infrequent basis, the distance travelled between home and the business meeting location may be claimed.

If the employee travels directly from the meeting and then to their Regular Place of Employment, they would claim the full travel distance of 15 kilometres from the offsite meeting to their Regular Place of Employment.

Travel from the employee's Regular Place of Employment to their home at the end of the day would be considered personal and no reimbursement for the kilometres traveled can be claimed.



Administrative Procedure

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Attachment III - Examples of Business Versus Personal Travel

3. A seasonal employee reports to a site location rather than a fixed work location on a regular basis. That employee is required to take a training course at Chancery Hall and the training course is an infrequent occurrence. (i.e. not a 2 week job introductory training situation).

The travel between home and the training course is considered Business Travel as the occurrence of the meeting is very infrequent and the employee does not have a set Regular Place of Employment that they travel to.

4. There is a conference in Red Deer that an employee is required to attend and said employee travels directly between home and the conference.

The travel directly to/from an out of town conference or course and home is considered Business Travel.



5. An employee's Regular Place of Employment is Edmonton Tower. There is a conference in Red Deer that an employee is required to attend and said employee travels from home to the Edmonton Tower and then on to the conference. The employee travels directly home from the conference location at the end of the conference.

The travel directly from the employee's Regular Place of Employment, Edmonton Tower, to the out of town conference is considered Business Travel while the travel from home to Edmonton Tower is personal. On the return trip, if the employee drives directly home, then the travel from Red Deer to home is considered Business Travel.



However, in the same scenario, if the employee returns to their Regular Place of Employment and then later goes home, travel is only reimbursed between Red Deer and the Regular Place of Employment.

Administrative Procedure

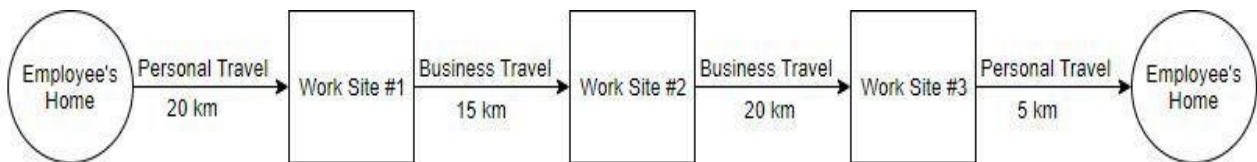
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6. A maintenance employee reports to various work sites throughout the day and then returns home when their work shift is complete. The employee travels to the same 10 work sites throughout the month to complete various maintenance work required at each site.

Travel from home to the first work site and then from the last site to home at the end of the day is considered personal travel. All travel between sites during the day is deemed Business Travel and can be claimed. Each work site would be considered a Regular Place of Employment for this employee as there is some degree of frequency or repetition in the employee's reporting to that particular work location in a given pay period, month, or year.



7. A Building Safety Codes Officer regularly travels to Edmonton Tower to file reports, attend meetings, and receive training. On certain days the employee reports to various inspection sites throughout the day based on their assigned schedule to complete inspections for customers. On this particular day the employee travels directly from their home to their first inspection site, the employee also travels to a number of other inspection sites in the day and then home from the last inspection site of the day. The inspection sites are based on customer locations and there is no frequency in the number of times the employee will travel to the inspection sites. The employee may travel to the site a couple of times over the course of the construction period (1-3 years).

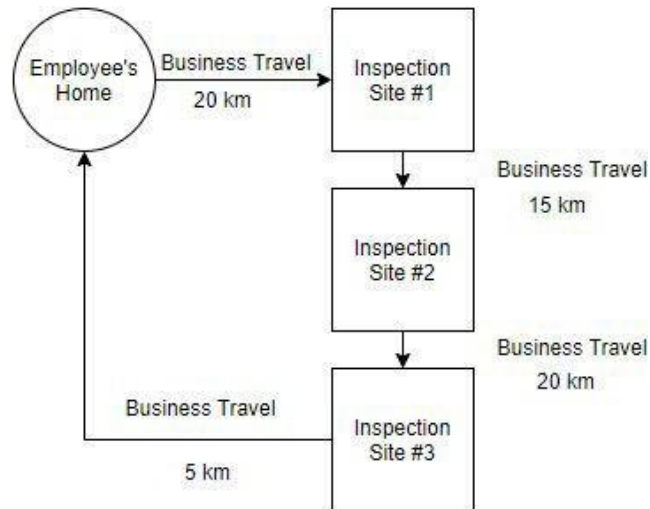
Based on the facts provided, the employee's Regular Place of Employment would be considered Edmonton Tower as this is the work location where the employee regularly reports to work. Each job site that the Building Safety Codes Officers travels to would be considered a Point of Call as it does not meet the definition of a Regular Place of Employment as there is no regularity or frequency to which the employee is travelling to an individual site. The employee is also not filing reports, receiving instructions or employment information at these sites.

The sites that the employee is travelling to are considered Points of Call and the travel from home to the first inspection site, the travel between inspection sites and the travel from the last inspection site to home would all be considered business travel.

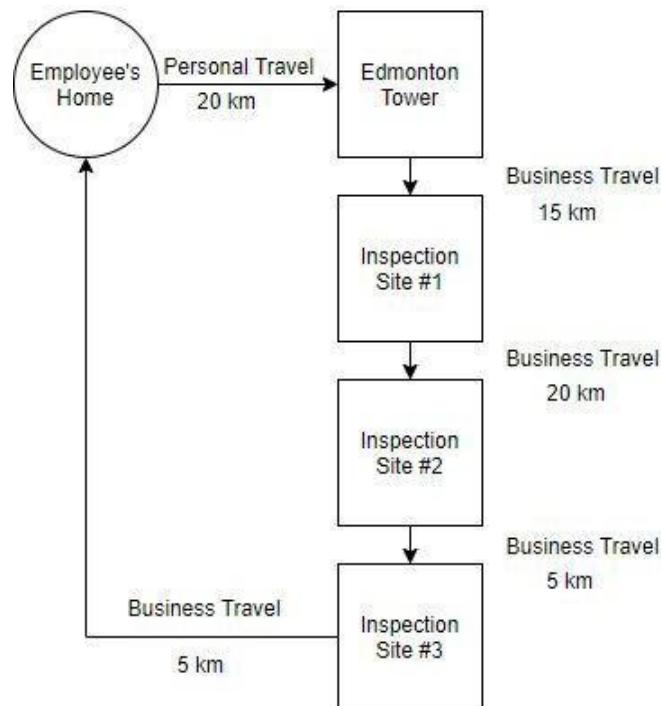
Administrative Procedure

Private Vehicle Reimbursement

Attachment III - Examples of Business Versus Personal Travel



If the same employee traveled to Edmonton Tower to attend a meeting before travelling to the sites to complete the inspections the travel from home to Edmonton Tower would be considered personal since Edmonton Tower is considered to be the employee's Regular Place of Employment. All other travel would be considered Business Travel since it would be between locations that have been determined to be Points of Call.



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8. Hybrid Work Arrangements - A facility services employee is participating in the City's hybrid work arrangement and works from home two days per week. On one of their work from home days, they need to travel to a City facility to perform maintenance services and the City facility meets the requirements to be a regular place of employment. The travel from the employee's home to the City facility would be considered personal travel.

Another example of a hybrid work arrangement would be where a citizen services employee works from home three days per week and two from Edmonton Tower. On one of their days to work from home, the employee is also required to attend a program meeting with citizens in the evening. This program meeting is a regular occurrence. The travel from the employee's home to the program meeting would be considered personal travel.

An employee's home would only be designated as a regular place of employment if the employee is required to work from home as a written condition of their employment contract. As the City's hybrid work arrangement is a voluntary program, the employee's home or alternate work location authorized under the hybrid work arrangement would not be considered a regular place of employment. Therefore, travel from the employee's alternate/home location to a regular place of employment in these circumstances would be considered personal travel, would not be eligible for reimbursement under the PVR procedure and would be considered a taxable benefit for employees utilizing a City vehicle under the take home permit program.

However, where an employee uses their personal vehicle or a City vehicle to travel from home to a Point of Call (see example #7), this travel would be considered business travel and would be eligible for reimbursement. Note that if there is any type of frequency in driving from home to a Point of Call, these locations will likely be deemed to be a regular place of employment instead of a Point of Call, and the travel would then be considered personal travel not eligible for reimbursement or a taxable benefit for employees utilizing a City vehicle under the take home permit program.