

CFPC Volunteer Reimbursement Policy

Issued by: Finance & Asset Management Department

Approved by: Board

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Policy #: CS-FAM-008

The College of Family Physicians of Canada (CFPC) Volunteer Reimbursement Policy has been developed to ensure volunteers—when serving on CFPC Board(s), and/or committee(s), or travelling on behalf of the CFPC—are reimbursed for all expenses related to travel and those unrelated to income loss as defined below. The policy has also been developed to comply with Canada Revenue Agency (CRA) regulations.

This policy also applies to working groups, advisory groups, task forces, and any other group established by the CFPC.

This policy is based on a receipt-based reimbursement program for travel, accommodation, and meals, and a non-receipt-based program that is an acknowledgement of expenses unrelated to income loss that may be incurred while volunteering.

The CFPC values its volunteers and strives to provide a comfortable business travel experience. The policy ensures that all volunteers attending meetings/pre-scheduled activities on behalf of the CFPC, either in person or virtually, will be reimbursed for approved expenses in a consistent manner. The policy was also developed to reduce potential barriers to volunteering among CFPC members who incur practice costs when they are not there.

Reimbursement Categories For In-Person Meetings Only

TRAVEL

Air

Direct Travel, the official travel management company of the CFPC, is committed to providing our members and volunteers with the lowest available airfare at the time a ticket is issued. Direct Travel uses flex fares as a benchmark to set a maximum fare. In the event that air travel results in more than seven (7) hours of scheduled flight time, economy plus or business class (whichever is less) is allowed. Please make all your CFPC travel arrangements through Direct Travel to ensure you receive the CFPC discounted rates. When booking with Direct Travel, state that you are travelling on behalf of the CFPC and include the travel code for the committee meeting/activity you are attending.

- Direct Travel phone: 905-267-2493, 416-915-2218, or 1-866-908-7982
- Direct Travel email: team2@dt.com
- Direct Travel online:
 - English: <https://certifytravel.com/login/cfpc>
 - French: <https://certifytravel.com/login/cfpcfrench>

We appreciate that our volunteers/members are conscientious about the CFPC's non-profit status. If you do not require seat selection, checked bags, or changes, please consider requesting a lower fare (economy or basic instead of flex). Please note that airfare quotes vary according to the time of advance booking, class of travel, airline of choice, time of travel during the day (peak versus off-peak), seat sales, etc. It is important and cost-efficient for you to consider these variables before finalizing your travel arrangements.

Air travel upgrades will not be reimbursed. Reimbursement of equivalent dollars will not be provided if personal travel points are used.

Rail

Business or berth fare should be purchased by contacting Direct Travel. The CFPC corporate discount will be applied.

Auto

The CFPC reimburses at a rate that is equivalent to the CRA approved rate per kilometre (See Appendix A for the current reimbursement rate). The rate includes all costs of operating a vehicle, including toll charges. If you rent a vehicle for travel the reimbursement rate remains as noted in Appendix A. Any additional fees paid for a rental vehicle will not be reimbursed (e.g., daily rental rate, insurance, satellite radio, etc.). CFPC will not be responsible for any damages incurred to a personal or a rented vehicle.

Ground

Travel to/from the airport/train station via taxi, shuttle service, or public transit will be reimbursed at a maximum rate contained within Appendix A. Receipts must accompany the reimbursement form when they are available.

Parking

Parking costs, if required, will be reimbursed for the period of the meeting. Receipts must accompany the reimbursement form when they are available.

ACCOMMODATION

Please follow the instructions provided by the CFPC staff member responsible for the meeting. If you book your own accommodation, a list of host hotels where the CFPC has secured preferred standard room rates will be provided. If booking direct, reimbursement is available for a standard room for one occupant. Receipts must accompany the reimbursement form. If a group booking is arranged by the CFPC, the booking will be made on your behalf and invoiced directly to the CFPC.

MEALS

Reimbursement for meals consumed while travelling to or attending a CFPC meeting/event are subject to the maximum rates set out below in Appendix A and are inclusive of all taxes and gratuities. Alcoholic beverages (including any related taxes and gratuity) are not reimbursable as they are a disallowed expense by the CRA. Original itemized receipts—hard copy, scan copy, or photo—are required for all meals. Reimbursement will not exceed the actual amount spent. A credit card receipt is not a replacement for an itemized receipt. No reimbursement for meal costs shall be made for meals provided by the CFPC or consumed at home prior to departure or upon return.

Maximum rates for reimbursement are set annually and are noted in Appendix A of this policy.

These rates are not an allowance and hence cannot be combined for claiming higher expenses.

GRATUITIES

Reimbursement rates for gratuities are included in Appendix A.

Reimbursement Categories for In-Person and Virtual Meetings

This policy ensures that all members and other volunteers attending CFPC meetings/pre-scheduled activities, either in person or virtually, will be reimbursed for approved costs in a consistent manner. It also addresses other expenses unrelated to income loss that cannot be receipted, but impact some volunteers financially; for example, ongoing clinic-based expenses or child care while away.

The average clinic overhead cost per physician is approximately \$300 to \$500 per day. When a volunteer physician attends a CFPC meeting, either in person or virtually, the requirement for them to pay such costs remain. Other expenses unrelated to income loss may apply.

The CFPC will reimburse expenses unrelated to income loss as follows:

- For each in-person or virtual full day meeting, up to a maximum of \$500 per day. A full day meeting is defined as a meeting that is longer than four (4) hours, not including lunch or breaks.
- For each in-person or virtual half day meeting, up to a maximum of \$250 per half day. A half day meeting is defined as a meeting that is longer than two (2) hours but less than or equal to four (4) hours.
- For an in-person or a virtual meeting that is two (2) hours or less there will be no reimbursement for such costs.

Details of the costs being claimed must be included in the CFPC Volunteer Reimbursement form. Such reimbursement will result in a T4A being issued starting with the 2021 calendar year, unless the claim is from a Canadian corporation. Any payments for these expenses to Non-Residents (individuals and corporations) will have tax withholdings as per the rates specified by CRA, and a T4A-NR will be issued

For virtual meetings that are four hours or longer, reimbursement for a meal or snack is available as per rates noted in Appendix A. No itemized receipts are required for this reimbursement. Such reimbursement will also result in a T4A/T4A-NR being issued starting with the 2021 calendar year, as clarified in the preceding paragraph.

Payment Process and Time

The expected amount of time for processing your reimbursement is approximately 10 to 15 business days from the time the CFPC staff member responsible for the meeting receives your reimbursement form. However, there may be some delays if clarification and/or additional documentation is required, if the form is received during peak times, or if there are unforeseen circumstances. Your patience at these times is appreciated.

Please note: To ensure we manage our financial resources in a timely manner, reimbursement forms received **more than 30 days** after the meeting occurred may not be considered.

(Appendix A follows on next page)

Appendix A

Reimbursement Rates – Effective January 1 2024

The reimbursement rates contained in this policy will be reviewed annually by management and any adjustment to these rates will be made effective January 1st.

CRA approved rate per kilometre for travel by Auto	\$0.70 per km
Ground Travel to/from home and airport/rail station maximum	\$100 each way
Maximum meal rates during travel or for in person meetings (Inclusive of taxes and gratuity, no alcohol permitted)	
• Breakfast:	up to \$35.00
• Lunch:	up to \$45.00
• Dinner:	up to \$70.00
Available taxable allowance for meal/snack in a virtual meeting (no receipts)	\$45

Gratuities

- Meals – up to 20% of the pre-tax total, within maximum allowable meal rates noted above
- Taxis – where applicable within maximum allowable taxi rates, otherwise up to 15% with receipts
- Bell hop – \$1 - \$2 per bag – no receipt required
- Housekeeping - \$2 - \$5 per day – no receipt required