

**Toronto Transit Commission**

**POLICY/INSTRUCTION**

SUBJECT	CLASSIFICATION	DATE APPROVED	P/I NUMBER
Personal Automobile Use	Finance	/08	13.1.5

1.0 RESPONSIBILITY

Chief Financial Officer

2.0 PURPOSE

To ensure reimbursement to employees for the business use of personal automobiles.

3.0 DEFINITIONS

3.1 Kilometric Rate

The kilometric rate will be based on Canada Revenue Agency's (CRA) prescribed rate found in section 7306 of the *Income Tax Regulations*.

3.2 Reimbursable Distance

The distance to be reimbursed is the lowest actual or calculated distance travelled between the normal work location and the visiting site location(s), using the most direct route. Under no circumstances may a claim be submitted for distances in excess of actual distance travelled.

3.3 Normal Work Location

An employee's normal work location is any location at or from which the employee regularly reports for work or performs the duties of employment (e.g. reports each work day at McBrien Building, Hillcrest, or Queensway Division). Some employees may be required to report directly to assigned normal work locations which vary by day (e.g. for training at Eglinton Division on Mondays and Arrow Road on Tuesdays, etc.). These temporary work locations become the 'normal work location'.

3.4 Lesser Distance

If the distance between the employee's home and the first visiting site location is less than the distance between the employee's normal work location and the visiting site location, the lesser distance (i.e. between home and the site) should be claimed for reimbursement.

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3.5 Travel From Home

Travel between home and an employee's normal work location is considered a personal responsibility and will not normally be eligible for reimbursement (see 4.4 and 4.5 for exceptions).

4.0 GUIDELINES

4.1 Employees are encouraged to use TTC regular service whenever feasible, however, certain employees are required to use an automobile for TTC business. Travel by personal automobile may be justified, for example, where equipment or material must be transported.

4.2 Payments under this policy are made as reimbursements of employees' work-related travel costs. They are not intended as additional compensation.

4.3 Employees authorized to use a personal automobile for business use will be entitled to a reimbursement based on kilometres travelled. The kilometric rate will be updated from time to time, in accordance with changes made by the CRA.

4.4 Travel between home and an employee's normal work location is considered a personal responsibility. Reimbursement for the actual distance travelled between home and the location to which the employee reports will be permitted only if the employee:

- a. Was called in to work after returning home (i.e. after the completion of their normal work day); or
- b. Was called in and returned home before the start of their regular shift; or
- c. Worked on a scheduled off day.

4.5 Travel to and from a site (other than the employee's Normal Work Location) and his/her residence is not considered to be of a personal nature. This travel is subject to the Lesser Distance rule explained in 3.4 above and is included with the "other" business travel.

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- 4.6 Parking fees are not covered under this policy (refer to the Petty Cash Policy).
- 4.7 Claims for reimbursement must be reported weekly using the standard claim form. Claimants must report their daily reimbursable distance and the reason for it, disclosing separately kilometres traveled from home (see paragraph 4.4 above) from all other travel. Claims must be approved by the department head or his/her designate (preferably the claimant's immediate supervisor), and then entered by the Payroll Administrator into the Online Attendance Reporting System (OARS) weekly. Under no circumstances may a claimant approve their own claim.
- 4.8 Officials may claim for reimbursement only for travel to visiting sites outside the Greater Toronto Area ("GTA" is the City of Toronto plus the regions of Durham, Halton, Peel, and York). The definitions in Section 3 will still apply.
- 4.9 In order to ensure fair reimbursement to employees in special situations, requests to temporarily modify one or more of the above guidelines and/or definitions may be made in writing to the Chief Financial Officer.

**5.0 CORPORATE TRAVEL**

- 5.1 For trips for which costs are expected to exceed \$200.00 that are to outside the GTA or to any event which involves overnight accommodation, the Corporate Travel Policy applies and reimbursement must not be claimed through OARS.
- 5.2 When more than one employee travels in a personal automobile, only the car owner may claim. Kilometres claimed may include those incurred for business purposes during the stay, as well as those for the travel distance between the normal work location and the destination (subject to 3.4 above).

**6.0 REFERENCE SOURCES**

- Corporate Travel Policy

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- Employee/Visitor Parking - Controlled Access Properties Policy
- Operation of TTC Vehicles Policy
- Petty Cash Policy

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