



Deloitte Policy Manual – Canada

Policy 218 – Reimbursable Expenses

Introduction

This policy provides a uniform Firm-wide standard for eligibility for reimbursement of business-related expenses including but not limited to travel and subsistence. If the type of expense is not listed in this policy, it is typically not reimbursable. All eligible expenses should be submitted for reimbursement. In all cases, expenses submitted for reimbursement should be reasonable and appropriate in the circumstance.

Expense reporting is a matter of integrity and critical to the effective operations of Deloitte Canada. Accurate and complete records are required for compliance with regulatory, tax, and financial reporting requirements, as well as for meeting our obligations to our clients. All expenses should be reported accurately and timely in compliance with this policy, including the timely submission of required supporting documentation and receipts, as applicable.

Firm members (partners and/or employees and where applicable, temporary, contracted, seconded staff, co-op students and the like) as well as independent contractors will be reimbursed for valid eligible expenses, as defined in this document, including its appendix. For business related expenses to be considered for reimbursement, they should be submitted in accordance with the policy and guidance below.

Firm members may incur certain tax-deductible business expenses which are not eligible for reimbursement. The designation of an expense as "personal" solely means the expense is not eligible for firm reimbursement. No implication is intended regarding its deductibility or non-deductibility on the Firm member's personal income tax return.

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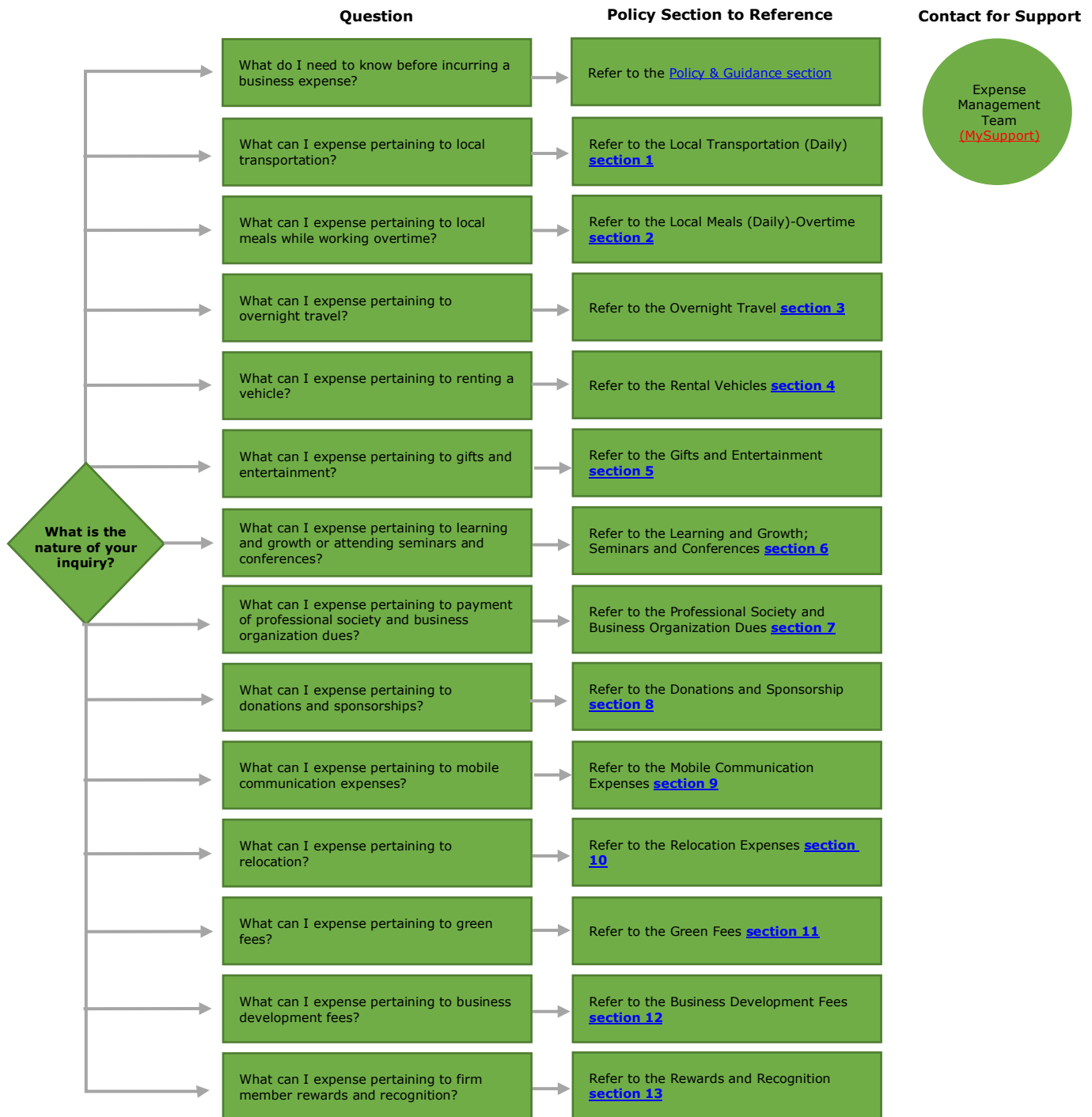
If questions of interpretation of this policy arise, Firm members should seek counsel from the Expense Team via [MySupport](#) prior to submitting a request for reimbursement. Requests for reimbursement are subject to compliance review at any time during or after employment for reasonableness and compliance to this policy prior to or after the reimbursement has been made. If an expense submitted for reimbursement is found to not comply with this policy or any other corresponding policy noted in this document, it will be subject to repayment and depending on the nature and extent of the non-compliance may result in disciplinary action up to and including dismissal for cause.

Firm members should cooperate fully during and after their employment with any such review and related verification activities for the expenses claimed by them. Non-compliance with the expense reporting policies of the Canadian Firms may result in:

1. A claim being rejected
2. Reimbursement delays
3. Possible late charges incurred on corporate charge card
4. Amounts being withheld or required to be repaid to the Firm
5. Reimbursement of future claims being withheld
6. Disciplinary action up to and including dismissal for cause or exclusion from the partnership

Decision Tree

To help you navigate the policy sections, ensure policy compliance, and know where to go for help, refer to the decision tree below.



Policy & Guidance

1. **The Firm shall reimburse Firm members for reasonable and valid eligible expenses incurred while conducting the Firm's business.** These expenses include travel, lodging, personal sustenance expenses incurred when Firm members are required to work away from their office of residence (significantly beyond normal commute time); and/or required to work significantly beyond normal business hours or on days when the office is normally closed. Refer to Appendix I.
2. **All expense reimbursements should be reasonable, justifiable and in accordance with all Firm policies.**
 - **Where an expense policy exists for a specific project, it should be adhered to.**
 - **The Firm shall reimburse a Firm member for a non-listed business expense that has been approved by the appropriate partner in accordance with the spirit of the policy.**
 - **Firm members are not expected to bear out-of-pocket costs when conducting firm business and/or where personal safety is a concern.**

Accountabilities and Responsibilities

3. **When more than one Firm member participates in a business activity, the individual with the senior most title should incur the entire cost and report the expense. Unless required by justifiable business reasons, the invoice should not be split and should be paid in full.**
4. **The Firm member being reimbursed is solely accountable for accuracy and validity of any amounts claimed as a business expense. Any Firm member submitting an inappropriate, non-compliant or non-business-related expense will be subject to disciplinary action up to and including dismissal for cause.**
 - For a reimbursement to be accepted as a business expense, The Firm member should substantiate the following:
 - Amount of the expense and itemized
 - Date and establishment where incurred
 - Taxes, correctly noted for all expenses, in particular, airfare charges
 - Names and titles of all attendees including Deloitte and client personnel, and family members, if any, who were attending (e.g., Mary Smith, CEO Client Companies).
 - **The Business purpose field in Concur is mandatory when submitting expenses and must be populated to outline the purpose of the expense (e.g., discussion of year-end financial audit).**
5. **Firm members should ensure that non-billable expenses are coded to a non-billable WBS mandate when submitting expenses for reimbursement in Concur.** Expenses directly linked to delivering a client engagement are coded to the respective Billable WBS mandate (Example: lunch meal during a client audit OR cost of travel to a client location). Firm members should ensure that a PRD mandate or CR codes for Large Priority Accounts are used to capture all non-billable business development expenses (i.e., client entertainment).
6. **It is the Firm member and the expense report approver's responsibility to ensure the appropriate cost center and WBS code is used to book the expenses.**
7. **Firm members should cooperate and provide all necessary information as requested by the expense approver to help understand the nature and business justification of each expense.**
8. **Firm members approving expense reports are responsible for ensuring the claims are appropriate, necessarily incurred in the performance of the Firm's business, contain appropriate supporting documentation, and coded correctly for accounting purposes.** When a situation arises and discretion needs to be exercised, approvers should consider the appropriateness and reasonability of the expenditure, whether reimbursement would be fair and equitable, whether it is properly explained and documented, and whether it would stand up to an internal or external audit. Expense approvers are authorized to question the validity of the expense and request additional information prior to providing their approval. Any Firm member approving inappropriate, non-compliant or non-business-related expense will be subject to disciplinary action up to and including dismissal for cause or exclusion from the partnership.
9. **An expense (either single or multi-year commitments) should be approved as outlined in [Appendix 2](#) unless the approver has been delegated authority to approve expenses in line with Policy 250.**

10. **Firm members should receive pre-approval for any non-billable travel and all international travel.** (Refer [Policy 212 – Travel](#)). Firm members should NOT book travel against a billable WBS code and then expense the same travel to non-billable WBS code. Approval code should be indicated for all non-billable travel expenses and international travel.

11. **Firm members should receive pre-approval for purchase of gifts greater than C\$200 in value and entertainment greater than C\$250 per person for non-government clients. For gifts involving Canadian Public Officials or their immediate family, where given or received, regardless of the value, frequency or purpose, either in cash or in kind, partners and staff shall obtain pre-approval from the LCSP or DESC Responsible Party (RP) for the entity.** If an LCSP or RP is not identified for this entity, please obtain pre-approval from the Anti- Corruption Team.

Entertainment (including meals) involving Canadian Public Officials or their immediate family were given or received exceed the nominal amount of C\$50, pre-approval shall be obtained from the LCSP or DESC RP for the entity. If an LCSP or RP is not identified for this entity, please obtain pre-approval from the Anti-Corruption Team.

(Refer [Policy 305 – Gifts and Entertainment](#)). Approval code should be indicated when expensing the charges.

12. **Expense reports, with supporting documentation, should be submitted for approval to the appropriate engagement or business leader (or their delegate). The report should be submitted to an approver with a more senior title and should have the requisite authority to approve.** Expense approvers are responsible for validating legitimacy of expenses and approving them in line with the approval thresholds set out in [Policy 250 - Delegation of Authority](#).

For the Deloitte Canada Service Leadership Team (SLT) and the Service & Partnership Council (SPC), the Firm will only reimburse pre- approved business club fees incurred for business development purposes. As the business club fees expenditures are a non-billable expense, pre- approval should be obtained from the designated expense approver as listed in the Default Approvers Matrix for the Deloitte Canada SLT and SPC. This matrix is available on [MyDeloitte](#) through the following link via VPN: [Default Approver Matrix](#).

Reimbursement Requirements:

Receipts and Expense Submissions:

13. **Legible scanned or digital copies of original receipts or e-receipts are required for all expenditures.** The receipt and proof of payment should document the date, establishment where the purchase was made and the expense for which reimbursement is being requested. The receipt should describe the goods or services on the receipt. However, sometimes that is not possible. In such a case, you should write a description of the goods or services on the receipt or other voucher, or as an additional attachment to the expense entry. All expenses require an itemized receipt; credit card receipts/slips without the itemized receipt are not acceptable on their own.

NOTE: Affidavits for lost receipts will only be accepted in unavoidable circumstances, however affidavits will NOT be accepted for expense claims over \$50.

- When a receipt is lost or is otherwise unavailable and the expense is equal to or less than \$50, a lost receipt affidavit should be completed within the Concur system. If the expense total exceeds \$50, please contact the vendor for a copy of the receipt. If you are not able to obtain a copy of the receipt(s) from the vendor, please contact BMO customer service at 1-855-895-0743 and you will be transferred to the dispute center. There is a dedicated phoneline for Deloitte cardholders.
- Taxes should NOT be captured/itemized for transactions that are NOT substantiated by receipts (i.e., when missing receipt affidavits are provided.)
- Examples of original receipts include but are not limited to:
 - Airline tickets – travel management company invoice, receipts and itinerary where available (note: the travel itinerary does not constitute for a valid receipt for your airline charges)
 - Hotel accommodation – e-folio where available or scanned folio
 - Hotel meals – individual itemized restaurant bill is required
 - Restaurants and other – itemized bill
- Each digital receipt should be scanned and matched to the individual corresponding expense items in your claim, in the Concur system. Do not scan all receipts as one attachment and upload.
- All domestic airfare charges should be itemized with tax charges entered on the designated tax field in Concur, i.e., GST, HST, QST. Incorrect tax entries will be rejected for payment.

14. **Expenses should be charged to the expense type code and allocated to the appropriate client, internal charge code or directly to the GL.** The location where the charge was incurred should be included in the entry.
- Where a flight was booked and reimbursement was received, yet the flight was not taken, the individual who was reimbursed is responsible to ensure the proper entries are made to reallocate the expense. All airline credits are to be used for firm business.
 - Refunds received from merchants, vendors or suppliers for expenses previously reported should be reported as negative amounts in the system and credited to the same client or internal charge code previously used to claim the expense within 60 days of receiving such a credit.
15. **Supporting documentation including copies of receipts and relevant approvals should be scanned and electronically submitted within the Concur system.** Expenses submitted without supporting documentation or detailed receipts will be rejected. Firm members are required to keep original documentation for at least three months from submission date for verification purposes if the claim is subject to audit by the Expense Review Team. Where original receipts are required by the client, copies should be retained until the final engagement billing.
16. **Firm members should ordinarily submit expense reports listing all eligible business-related expenses on a timely basis.**
- Reimbursement requests made sixty (60) or more days after incurrence may be rejected, with any exceptions to be explained and reviewed by the expense approver.
 - Reimbursement requests made after 180 days from the date of the transaction will not be allowed to be submitted by the system and therefore will not be reimbursed. Exceptions to be evaluated on a case-by-case basis.
 - All employees should ensure that they submit their expense reports only after all the applicable transactions made have been posted to their corporate account and appear in Concur to prevent any duplicate expense entries. Corporate charge card transactions can take up to 5 days from the time of purchase to be posted to Concur.
17. **Expense reimbursements will ordinarily be directly deposited into the individual's designated bank account.**
- **Funds received from the expense reimbursements should be used to retire any matching obligations existing on the individual's firm corporate charge card.**
 - It is expected that expenses are submitted in a timely fashion within the Concur system in order to not incur any late payment charges on your corporate credit card. It is recommended that the expenses are recorded on a weekly basis in Concur to avoid delays. Also, Firm members should ensure that the payment on the Corporate Charge Card should be paid in full before the due date.
 - Unpaid balances past due ninety (90) days will result in immediate suspension of the card.
18. **Corporate charge card**
- All Firm members who incur travel or other business-related expenses in connection with the Firms' business, are provided with a corporate charge card. **The corporate charge card should be used for all such expenses wherever it is accepted in accordance with [Policy 224 - Corporate Charge Card](#).** Exceptions to this requirement will only be made in the following circumstances:
- Corporate charge card has not been received by Firm member at the time of the incurred expenses
 - Corporate charge card has been cancelled due to fraudulent activities
 - Corporate charge card has been lost or stolen
 - Special approval has been granted by the business service line leader
 - The corporate charge card is limited to business expenses and is not to be used for personal expenses. However, it is recognized that occasional, insignificant personal expenses may be incurred along with business expenses (e.g., movies charged to one's room during an out-of-town business trip, the personal portion of a corporate wireless bill, purchases while at Deloitte University).
 - Such personal charges are not reimbursable business expenses and are the individual's responsibility to pay directly to the corporate charge card vendor in full by the monthly due date. All charge card expenses eligible for reimbursement should be downloaded in the expense report and should be submitted in Concur.
 - The Firm's designated charge card is not a credit card. Cardholders are personally responsible for paying the entire balance shown on their monthly statements by the due date. Accounts not paid will be subject to late payment charges. Late fees associated with the corporate charge card are not reimbursable. For additional

details, please refer to [Policy 224 - Corporate Charge Card](#) and the cardholder corporate charge card agreement. The Firm will reimburse Firm members promptly upon submission and approval of properly documented expense reimbursement requests. All purchases paid through the Corporate Charge Card or the Purchasing Card on behalf of the firm for goods or services, sponsorships and/or commitments, should be in line with [Policy 250 - Delegation of Authority](#).

19. **Advances**

The Firm does not advance funds for business expenses (including travel) except in unusual circumstances and with approval of the Financial Officer or designee. The advance of funds, if exceptionally approved, is expected to be reimbursed back to the Firm within 30 days of receipt.

20. **Policy Adherence**

Firm members should strictly adhere to the mentioned policy. In a case where, Firm members are required to adhere to a policy of other Deloitte Member firms, then the reimbursement should be within the spirit of both policies. In a case, where there is higher flexibility in the policy of the Deloitte Member Firm, a pre-approval should be sought from the Financial Officer. An excerpt of the contract stipulating the applicability of the policy of such Member Firm along with the approval received should be attached to the expense report in order to process such requests.

21. **Policy Exceptions**

Exceptions to the policy will only occur in highly unusual circumstances when every potential option has been extensively investigated. All exceptions will be carefully reviewed by the travel and expense team to determine validity. Exceptions to the policy will be made on a one-time basis only. Exceptions are managed as follows:

- For Non-Partner Staff, approval in writing is required along with a business justification for the expense from the Engagement Partner or LCSP.
- For ECS Partners, approval in writing is required along with a business justification for the expense from an ECS Business managing partner.
- For DMS Partners, approval in writing is required along with a business justification for the expense from a DMS Operating Officer.

Appendix 1 Guidance as to Reimbursable Expenses

This appendix provides additional information regarding the nature of reimbursable expenses and conditions associated with claims for reimbursement. It addresses most situations typically encountered; however, it is not possible to anticipate all situations. Good judgement should always be exercised when incurring business related expenses and prior written approval should be obtained where indicated.

1. Local Transportation (Daily)

This section addresses expenses for daily traveling during a work week. This section does not apply to travel involving one or more overnight stays away from the normal residence.

- Firm members should only claim mileage and tolls for travel on firm business away from their principal Deloitte office. Commute from home to the principal Deloitte Office is not reimbursable. Please refer to the Reimbursement Rate Schedule at the bottom of this policy document.
- When one or more individuals are travelling in the same vehicle, only the vehicle owner will be eligible for reimbursement.
- Client related travel should be charged to the appropriate project code.
- Mileage charges to any internal social functions are not eligible for reimbursement.
- The Firm is neither responsible for any fines/tickets associated with parking or moving violations while a personal or rented vehicle is used; nor for any personal items stolen from the vehicle.
- In locations where public transportation is available, it is the expectation that it is the first choice for travel between the Firm member's home and the client location. Discretion should be used when taking Ubers or taxis.

Note: when claiming mileage, the reimbursable rate already includes the cost of gasoline.

Reimbursable mileage (measured in kilometers)

- Mileage in excess of the normal weekly round-trip distance between individual's home and office of residence
- Mileage or the cost of public transportation for a trip to a client's office that is a greater distance/cost than the normal commute to the office of residence.
- Mileage, or costs, incurred for travel between the office of residence and one or more clients, or between several clients, in excess of the normal commuting distance/costs to the office of residence.
- Trips between offices incurring costs or mileage in excess of the normal commuting mileage/costs to the office of residence.
- Round-trip mileage from home to the office of residence or client location on a day when the office is closed.
- Firm members should enter exact starting location and exact ending location. Furthermore, mileage claims should be supported by the mileage calculator or another form of itinerary e.g., use of google map.
- Each trip completed by Firm members should be entered as an individual claim. Multiple claims combined into one will not be reimbursed.

Reimbursable Parking and Tolls

- Parking fees or tolls in excess of normal commuting costs to the office of residence.
- Costs of any related parking and tolls or for the cost of public transportation to and from the office of residence on a day when the office is closed.
- Where office of residence parking is not provided by the Firm, daily parking for single event situations when a car is essential for travel to clients or working late (after 7:00 p.m.)
- In a situation of emergency where entry into the office is permitted only via authorized approval, parking charges may be reimbursed provided the visit to the office is in line with the guidelines in force at that time.
- Parking charges will not be reimbursed for any other purpose (i.e., social events) unless pre-approved.

Reimbursable transportation costs incurred for late hours (working after 7:00 p.m.)

- For Firm members who are required to work beyond the normal office closing time, and where a prudent regard for personal safety dictates that their car should be moved to a more secure parking location, the additional cost of evening parking at the second location is reimbursable.

- For Firm members who are required to work beyond the normal office closing time, and where a prudent regard for personal safety dictates that the Firm member should take an Uber or taxi (e.g. to their usual public transportation station or home) the costs will be reimbursed.
 - Uber, or taxi receipts should include the date and total amount.
 - Train receipts should include the date and total amount. Train tickets are also acceptable proof of payment.

2. Local Meals (Daily)-Overtime

Whether working in one of the firm's locations or at a client site, Firm members may charge up to a prescribed amount for meals if working overtime.

Note: this is not an allowance but a reimbursement.

- Firm members would ordinarily claim reimbursement for respective meals only for themselves as per the Reimbursement Schedule when the noted conditions are met:
 - **One meal:** When required to work four or more hours on a Saturday, Sunday, firm holiday, or when required to work a minimum of three consecutive hours in excess of a regular workday.
 - **Two meals:** When required to work for seven and a half consecutive hours or more on a Saturday, Sunday, or a firm holiday.
- The amount reimbursed will not exceed that as noted in the Reimbursement Rate Schedule included at the bottom of the Policy Document regardless of the amount spent.
- Receipts are required.
- A local meal reimbursement should not be claimed when the actual cost of the meal has been paid by the client or directly paid/charged to the client or firm as part of a business meal or entertainment expense. This includes a recruiting event at which food is served.

Note: non-billable coffee purchases (Starbucks, Tim Hortons, etc.) and gift cards purchased in lieu of a meal will not be reimbursed.

3. Overnight Travel

The Firm covers the cost of transportation, meals, and noted sundry expenses where Firm members are required to stay for a minimum of one night. Alternate travel options are available when the travel exceeds one week.

Transportation, Lodging and Related Expenses

All transportation by air or train travel **should** be in accordance with the Firm's travel policy in order to **be eligible for reimbursement** (Refer [Policy 212 Travel](#)).

Transportation:

- Firm members may use personal vehicles where the amount requested for Personal vehicle mileage is less than applicable public carrier fare or the cost of a rental vehicle and the associated fuel charges.
- In all other cases, Firm members should use a Firm designated car rental agency for Firm travel when the cost for mileage using a personal vehicle *or the public carrier fare* is more than the cost of a rental car in line with [Policy 212 Travel](#)
 - Transportation costs by personal automobile (mileage) or public transportation to and from an airport, train station, hotel or office shall be reimbursable.

Hotel and Lodging:

- Wherever possible the Firm's designated hotels should be used.
- Reimbursable lodging includes the cost of a room and related taxes for Firm members traveling out-of-town when business requires an overnight stay. Lodging (i.e., daily room rate), meals and any other business expenses included on the hotel bill should be reported separately and accurately classified.
- Personal entertainment items included in the hotel bill (e.g., streaming services, video games, spa services) are not reimbursable. Fees for shipping personal items left in the hotel are a personal expense.

- Reimbursable lodging does not include payments for the use of personally owned property or lodging provided by colleagues, friends, relatives, etc., in lieu of using a hotel. If lodging is provided by others, hotel costs not incurred may not be spent for other purposes (e.g., appreciation gifts or meals). Following are typically reimbursable expenses:
 - Internet access from within the hotel, when required, if not complimentary at the hotel.
 - Gratuities paid while out of town on business are reimbursed based on reasonable actual amounts expended.
 - ❖ Gratuities should be identified separately when paid to bellmen or airport porters.
 - ❖ Gratuities for meals and Ubers or taxis are normally included in the expenses for these categories.
 - Up to a maximum of 18% on all restaurant expenditures, except for mandatory service charge for groups.
 - Actual cost of health club facilities used while travelling, up to Travel Health Club Fee (Refer to the Reimbursement Rate Schedule in **Appendix 2**) per day, evidenced by a receipt.
 - Reasonable costs for laundry and dry cleaning when business travel requires four or more consecutive nights away from place of residence.
 - Parking charges and tolls.
 - Telephone, teleconferencing and fax charges.
 - Charges for the use of the telephone in the hotel room.
 - Skype for Business, Microsoft Teams, Zoom conferencing should be used for long-distance and teleconferencing wherever possible.
 - Overnight delivery charges.

Meals (Overnight)

- Normally Firm members should be reimbursed an amount up to (and not exceeding) the "Daily meal" amount as per the prescribed Reimbursement Rate Schedule when required to travel and stay overnight on firm business. Receipts are required. The spirit of the policy should be applied in situations where geographic market conditions warrant an amount in excess of the Daily Meal amount (e.g., outside North America).
- In the event a per diem allowance has been negotiated as part of the engagement contract, Firm members will be reimbursed on a per diem basis (no receipts required) at the daily rate no lower than the Reimbursement Rate Schedule. A copy of the appropriate section of the engagement contract should be attached to the expense reimbursement.
 - Where the negotiated rate in the engagement contract is less than the daily rate as per the Reimbursement Rate Schedule, the amount as per the Reimbursement Rate Schedule will be the amount reimbursed.
 - With regard to the per diem reimbursement, any exception to the Daily Rate as per the Reimbursable Rate Schedule to accommodate geographic market conditions (e.g., outside North America) should be preapproved by the business managing partner or their designee.
- The stay should include at least one overnight stay and the travelling period should include the departure and return dates.
- The Firm member cannot claim both Meals (Per diem) and Meals (Overnight/Travel) on the same day.

Alternate Travel (Overnight)

- Reference Travel [Policy 212](#), section 2.2.1 for guidance on alternate travel (i.e. weekend stay at a work location, travel to a location other than Firm member's place of residence, or travel of a spouse, child or other individual to a work location.)

4. Rental Vehicles

- Firm members with a valid driver's license can use a rental car for Firm travel when the cost of using personal vehicle (e.g., mileage), uber or taxi, is more than the cost of a rental car, or when directed.
- Rentals would ordinarily be booked through the Firm's designated TMC.

- Intermediate four-door cars would ordinarily be rented, unless there is a business need for a larger car. When a larger car is required, a full-size car may be rented. The only exception is when weather conditions require the use of a four-wheel drive vehicle.
- The Firm's designated corporate charge card should be used to rent vehicles from the preferred rental car supplier and not an individual's personal credit card. Benefits of using the corporate charge card include standard level of insurance coverage for Collision Damage Waiver and Personal Accident Insurance, unlimited replacement value and managed settlement for accidents and claims through the corporate charge card program. Individuals who elect to add additional insurance will not be reimbursed as an allowable business expense.
- Fuel for a rental vehicle is a reimbursable expense under normal circumstances and the most economic option (pre-purchase or return full) should be selected. Mileage will not be reimbursed when renting a vehicle. Other incidentals associated with the rental of a vehicle are not normally reimbursable.
- If a Firm member is in an accident or if the vehicle is stolen or broken into, the rental company, the corporate charge card company, the local police, Business managing partner, Travel Security and Emergency Services, the Office of the General Counsel, should be notified immediately. All reports and paperwork from the accident in addition to the original rental contract should be kept and a copy of the police and accident report should be requested.

5. **Gifts and Entertainment**

Expenses associated with gifts and entertainment are governed by Firm [Policy 305 – Gifts and Entertainment](#).

- Charges for alcohol should only be reimbursable to Senior managers and above. If an employee below senior manager level submits a receipt with alcohol, they will only be reimbursed for the non-alcoholic portion of the receipt. Alcoholic beverage costs should be reasonable. Where a Senior manager or above is not present, a Firm member may be reimbursed for alcohol provided they have written pre-approval from the partner or service line leader.
- The corporate charge card can be utilized to purchase gift cards that are awarded to the employees as rewards or recognition as long as a list is provided to the Payroll Team. Gift cards are treated as taxable benefits to the employees.
- A full list of attendees should be entered in the expense claim, both for internal and external events and entertainment.

6. **Learning and Growth; Seminars and Conferences**

The full costs of conferences, professional society meetings, learning and growth activities, etc. should be pre-approved in accordance with [Policy 112 – External learning and professional development](#).

Where travel is involved, refer to section 5 of the policy addressing non-billable travel.

7. **Professional Society and Business Organization Dues**

Dues associated with a Firm member's membership in a professional or business-related organization that are not paid directly by The Firm would ordinarily be reimbursable. (Refer to [Policy 112 – External learning and professional development](#) if you have more than one designation)

8. **Donations and Sponsorships**

Donations or sponsorships should be approved with respect to the criteria outlined in Section 5 of [Policy 250 Delegation of Authority](#)

They should be charged directly to the GL or to a non-billable WBS code. They should NOT be coded to a Billable WBS code OR a PRD WBS code (CR code in case of Large Priority Accounts.)

9. **Mobile Communication Expenses**

- The Firm provides a mobile communication device ("MCD") in accordance with [Policy 412 – Mobile Communications](#).
- Reimbursement of MCD service fees made on personal devices should be approved by the appropriate business/engagement leader (or his or her designee) and only if the Firm member is not eligible for a firm device

10. Relocation Expenses

- When a member of the Firm is reimbursing expenses relating to a relocation, they should include an excerpt from their offer letter, pertaining to the total relocation allowance.

11. Green Fees

The Firm will reimburse Firm members for reasonable green fees expenses incurred for themselves, team members and/or clients during conducting the Firm's business. Any expenses incurred for clients should be aligned with [Policy 305 Gifts and Entertainment](#). This excludes golf club membership or initiation fees.

12. Business Development Fees (PRD Guidelines)

- Expenses relating to the Strategic Client Investments and Client Related Activity should be in line with [Policy 305 Gifts and Entertainment](#) and should be charged correctly to a PRD WBS code or CR codes for select Large Priority Accounts and Mid-Market Clusters. The expenses typically reimbursable on the PRD WBS code or CR codes for Large Priority Accounts should have been incurred during:
 - Activities related to pursuing an opportunity preparation, submission, and conclusion of a bid or proposal.
 - Entertaining an existing or specific prospective client
 - Activities at existing clients pertaining to client relationships and coordination of Firms' resources.
 - Activities related to "free" work that is not contracted to gain further perhaps larger work; could be at project (non-billable) or client level.
 - Primarily strategic "program" clients; can include non-program clients as well.
- It is the Firm member and the expense report approver's responsibility to ensure the appropriate cost center and WBS code is used to book the expenses.
- *Individual Business Club membership fees and renewals are not reimbursable and are considered a personal expense. Only corporate business club memberships that have been pre-approved by the Project REACH Committee <ProjectREACH@deloitte.ca> will be reimbursed.*
 - *All exceptions require a pre-approval from the respective business managing partner.*
 - *Exceptions pertaining to SLT, SPC, and Chair positions should be sought from the designated expense approver as outlined in the Default Approvers Matrix for the Deloitte Canada SLT and SPC. This matrix can be accessed on [MyDeloitte](#) by using the following link while connected to the VPN: [Default Approver Matrix](#).*
- *When family members are required to attend such an event for business development purposes, Firm members should exercise caution and judgement while incurring as well as claiming business development expense on behalf of their family members.*
- *It is the Firm member and the expense report approver's responsibility to ensure the appropriate cost center and WBS code is used to book the expenses.*
- *The pre-approval from the Project REACH mailbox should be combined with the receipt when submitting the reimbursement claim for any corporate business club fees claimed in Concur.*

13. Rewards and Recognition

- All employee rewards and recognitions should occur through the firm approved recognition platform and program. Recognition and rewards outside of this program should be the result of a firm approved secondary reward initiative and or made on an exception basis only. Exceptions to this guideline are any gifts related to bereavement, get well soon flowers, practitioner retirement gifts* (\$50 per year of service up to a maximum of \$1,300,) or gifts related to recognizing team members that are not eligible for the rewards and recognition program. In such exception cases, they may be approved for expensing through Concur under "Other Gifts" within the Gifts to Deloitte Personnel category.
- Note: a pre-approval should be obtained from your business partner before making any purchases. To claim such expenditure, combine the pre-approval email with the receipt and upload it into Concur when you submit your expense. Then add a note in the comment section in Concur indicating that the pre-approval is attached.
- *For Partner retirement, contact the Partner Experience team at partnerexperience@deloitte.ca to obtain the Partner's retirement guideline

Appendix 2

Reimbursement Rate Schedule

Type of Expense	Reimbursement Rate
Mileage	\$0.71 per kilometer (As of -Jan 1, 2024)
Meals & Entertainment (Business Meeting)	\$200 per person including tip & Alcohol
Meals & Entertainment (Client Meeting)	\$250 per person including tip & Alcohol
Meals Individual (overnight) to maximum of	\$100 (pro-rated accordingly)
Meals (Per Diem)	\$100
Dinner (overtime)/ Dinner (weekend)	\$30
Type of Expense	Reimbursement Rate
Lunch (weekend)	\$20
Travel Health Club Expense	\$15 per day

Firm Designated Suppliers

Travel	Firm Designated Suppliers
Travel (Air, Hotel, Rental car, etc.)	BCD Travel
Train	VIA Rail
Ground Transportation	Uber
Rental car	Avis, Budget, Enterprise and National
Corporate Charge Card	BMO Diners Master Card

Indicative List of Personal Expenses which are not reimbursable:

The following is a non-exhaustive list of the kinds of expenses that are considered personal and not reimbursable:

- Basic monthly usage charges for home telephone lines, internet, fax lines, etc.
- Childcare
- Clothing
- Computer bags
- Costs related to maintaining a primary residence (e.g., lawn care, house sitting, insurance)
- Costs related to gambling, including sports or other betting pools
- Expenses incurred using mobile payment services that allow the transfer of funds
- Furniture and fixtures (e.g., lamps, artwork or office furniture)
- Personal care items or toiletries
- Personal entertainment costs (e.g., movies, sporting events, theater tickets)
- Personal reading material (e.g., e-books, books, magazines)
- Pet-sitting/transportation/boarding/kennel costs
- Thefts of or damage to, personal property
- Travel life insurance