



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 be non-compliant with this or any other relevant policy referenced in this document, it will be subject to repayment. Depending on the nature and extent of the non-compliance, disciplinary action may be taken, up to and including termination of employment or exclusion from the partnership. Firm members, including any partners, are responsible for any legal fees, court fees, late fees, and administrative costs incurred by the Firm in the process of recovering illegitimate expenses, duplicate reimbursements, unpaid corporate card balances for which both active and former employees (including any partners) have already been reimbursed, or merchant refunds that have not been returned to the Firm.

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

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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. **Any Firm member who submits or approves an inappropriate, non-compliant, or non-business-related expense may be subject to disciplinary action, up to and including termination of employment or exclusion from the partnership.**
 - 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.

- Expense approvers are required to certify that all expense reports they approve adhere to the Firm's policies and have been charged to the correct budget and/or client WBS code. It is the responsibility of both the Firm member and the expense report approver to ensure that the correct cost center is selected and that any charges or expenses booked using a WBS code comply with the Universal Use Codes Guide. For further details on these codes, as well as comprehensive instructions on their appropriate use, please refer to the Universal Use Codes Guide.
 - In the event that an investigation or review determines any previously reimbursed expenses, both out-of-pocket and corporate card transactions, to be illegitimate or duplicate, both current and former firm members, including any partners, are required to return the reimbursed amounts to the Firm upon notification.
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. All firm members must submit a Non-Billable Travel Request in Concur prior to booking travel. Firm members should NOT request travel against a billable WBS code and then expense the same travel to non-billable WBS code. Approval code should be indicated on the expense claim for all types of travel (Refer [Policy 212 – Travel](#)).

Partners and Directors should obtain confirmation from their leader or cost center owner that non-billable travel can be accommodated within the available budget before proceeding. After receiving confirmation, they should submit a non-billable travel request, which will be instantly approved upon attestation. Once the request is completed, a travel request code will be provided and can be used to book travel. Cost center or budget owners are responsible for ensuring that non-billable travel remains within budget and aligns with business expectations.

Firm members below the Director level will have their non-billable travel requests automatically routed to a designated approver upon submission, in accordance with the [Non-Billable Matrix](#). Once approved, the system will generate a travel request code, which can then be used to book travel. Designated approvers have been appointed by the business for each business line and are responsible for ensuring that non-billable travel remains within budget and is aligned with business expectations.

Firm members, including partners, **may elect to use personal loyalty or reward points** (e.g., airline miles, hotel points, credit card rewards, or personal travel credits) for upgrade purposes. The Firm will not reimburse, in cash or cash equivalent, the value of any loyalty/reward points or personal travel credits used. All business travel must be booked through the Firm's designated, [approved booking channels](#) and with preferred suppliers where supported.

In order for business-related travel expenses to be considered for reimbursement, they must be submitted in accordance with [Policy 212 Travel](#), [Policy 224 Corporate Charge Card](#) and [Policy 305 Gifts and Entertainment](#). The Firm reserves the right not to reimburse for expenses considered to be non-compliant with travel guidelines described herein.

Approvers are required to certify that all expense reports they approve adhere to the Firm's policies and have been charged to the correct budget and/or client WBS code. It is the responsibility of both the Firm member and the expense report approver to ensure that the correct cost center is selected and that any charges or expenses booked using a WBS code comply with the Universal Use Codes Guide. For further details on these codes, as well as comprehensive instructions on their appropriate use, please refer to the Universal Use Codes Guide.

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](#)). The approval code should be indicated when expensing the charges.

12. Firm members' expense reports, with supporting documentation, should be submitted for approval to the appropriate engagement or business leader (or their delegate). The approvers and delegates must be of manager level or above. 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](#). Partner expense reports do not require review/approval by another partner. However, partners shall provide attestation to complete the submission of the expense report (refer to the appendix for the attestation template).

- All firm members, including any partners, must attest that any expenses submitted by them, or on their behalf, are in full compliance with firm policies.

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](#).

13. The Firm reserves the right, at its sole discretion, to audit all submitted expenses included in an expense report or specific expense line items, prior to or after reimbursement, as deemed necessary.
 - The Firm may audit practitioners and partners claimed expenses for any period it determines appropriate.

Reimbursement Requirements:

Receipts and Expense Submissions:

14. **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 phonenumber 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.
15. **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.
 - When a flight is booked and reimbursement has been received, but the flight is subsequently cancelled, the firm member, including any partners who received the reimbursement is responsible for ensuring that the appropriate entries are made to submit reimbursed amount as an expense in their expense report. All airline credits for nonrefundable tickets must be used for firm business purposes.
 - Refunds received from merchants, vendors or suppliers for all types of expenses previously submitted and reimbursed should be submitted 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.

16. **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.

17. **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 submitted more than 180 days after the transaction date will not be reimbursed by the firm, and **such expenses will be considered personal to the cardholder, who will be responsible for any resulting outstanding balance on their corporate card and must be claimed as "Personal" in Concur. Exceptions will be evaluated on a case-by-case basis and administered in accordance with applicable law.**
- 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.
- Firm-paid card charges. If the Firm makes payments directly to a card provider on a cardholder's behalf, the Firm may reverse those payments, in whole or in part, if the payment was made in error or is determined to be improper as a result of an audit, review, or investigation. Improper includes, without limitation, charges that violate Firm policy (including the gifting policy), lack required documentation or approval, relate to personal or non-business purposes, or are otherwise falsified or misrepresented.
- Out-of-pocket reimbursements. If an out-of-pocket reimbursement was paid in error or is determined to be improper as a result of an audit, review, or investigation, the recipient—whether a current or former Firm member, including partners—must return the funds to the Firm upon notice. Unless otherwise specified in the notice, repayment is due within 10 business days.

18. **Expense reimbursements will ordinarily be directly deposited into the individual's designated bank account.**

- **Funds received from the expense reimbursements should be used to pay any matching obligations existing on the individual's firm corporate charge card.**
- Firm members are responsible for keeping their corporate card balances in good standing by submitting expense claims regularly, ideally on a biweekly basis and paying their corporate card balance on time, when applicable.
- The Firm's designated charge card is not a credit card and is not to be used for personal use. Late fees are not reimbursable. All firm members, including any partners, must keep their corporate card accounts in good standing and are personally responsible for late fees, personal transactions, unsubmitted transactions, or any non-reimbursable charges. These must be paid directly to the card provider. Unpaid balances over 90 days past due will result in immediate card suspension.

19. **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 card provider 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](#).

20. **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.

21. **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.

22. **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 at client sites and events.
- For reimbursement guidelines on parking reimbursement related to in office visits please refer to outlined guidance on [MySupport](#).
- When the use of a vehicle is required for client site visits or business travel these will be reimbursed to the principal driver of the vehicle.

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.
- As for Uber transportation expenses, firm member's Uber setting should be adjusted to prioritize Uber electric vehicles (EV). When available, Uber EV should be taken instead of UberX, or Comfort Electric instead of Business Comfort. If EV choices result in significant cost or delay, or present safety/accessibility issues, select the option that best aligns with your requirements.

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)

- Unless a per diem allowance has been specifically negotiated and documented in a contract between the Firm and the client, all overnight and individual meal expenses incurred while traveling on business must be claimed as "individual meals".
- Overnight/Travel Individual Meals - Normally Firm members should be reimbursed an amount up to (and not exceeding) the "Daily meals" (breakfast, lunch, and dinner) amount as per the prescribed Reimbursement Rate Schedule when required to travel and stay overnight on firm business. Receipts are required.
- Per Diem Meals - Reimbursement will be provided at the standard policy rate listed in the reimbursement rate schedule or at the higher negotiated rate, as specified in the engagement contract. Note: If a contract is negotiated with a lower per diem, the standard per diem rate will still apply, and the engagement team will be responsible for reconciling client billing accordingly.
- 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 pre-approved. Pre-approval must be obtained via email from the budget owner, immediate leader, or their delegate, and the approval should be attached to the expense when submitting the transaction in Concur.
- 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](#).

- Alcohol purchases are only reimbursable to Senior Managers and above for approved client entertainment, valid individual and group meals or sanctioned internal events that support a legitimate business purpose; all such purchases must be reasonable, moderate, and compliant with Firm policies. Hosts are expected to promote responsible consumption, ensure non-alcoholic options are available, and encourage safe transportation as needed.
- 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. **Software purchases**

All software purchases must align with the [New Technology Onboarding](#) (NTO) process and must be **pre-approved** before procuring the software or deploying it within the Firm or at a client site. Click here to submit a [Software Review Request](#). Failure to adhere to this guideline may result in restrictions on transactions with software vendors or the **suspension of the corporate card**.

10. 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

11. 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.

12. 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.

13. Business Development Fees (PRD Guidelines)

- Expenses relating to the Strategic Client Investments and/or Client Development Related Activity should be in line with [Policy 305 Gifts and Entertainment](#) and should be charged correctly to either a universal use Client Development WBS, for select Large Priority Accounts and Mid-Market Clusters to the designated WBS code. The expenses typically reimbursable on the WBS code 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 responsibility of both the Firm member and the expense report approver to ensure that the correct cost center or WBS is selected, and that any charges or expenses booked using a WBS code comply with the Universal Use Codes Guide. For further details on these codes, as well as comprehensive instructions on their appropriate use, please refer to the Universal Use Codes Guide.
- *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.

14. Rewards and Recognition

14.1 Taxable Performance and Recognition Awards

GreenStars is the Firm’s designated platform for all employee rewards and recognition, including those for performance, end-of-project achievements, contest prizes, and team acknowledgments. All awards redeemed through the GreenStars program are considered taxable benefits, and employees are notified of this within the GreenStars platform.

For performance and recognition gifts provided outside of GreenStars:

- **Partners:** Prior to purchase of any gift, recipients must be informed that the gift – regardless of dollar value – is a taxable benefit. Pre-approval is not required for gifts up to \$500 (including tax, fees, and shipping). For gifts exceeding \$500, pre-approval from the Partner’s one-up leader or COO is required.
- **Directors and Below:** Prior to purchase of any gift, must obtain partner pre-approval and recipients must be informed that the gift – regardless of dollar value – is a taxable benefit.
- Note: Any gift card given as a performance or recognition award is considered taxable benefit to the recipient,

regardless of the amount or company/store it is from.

Note: all eligible service anniversaries and Administrative Professional Day recognition is administered centrally and should not be gifted at the expense type level.

14.2 Branded Merchandise (“Swag”)

Branded merchandise (“Swag”) gifts must be directly related to Deloitte or client-specific work and must be processed through Concur. Individual Swag gifts valued under \$50 (including sales tax, fees, and shipping) are non-taxable for recipients. For individual Swag gifts valued over \$50 and up to \$200 per item (including sales tax, fees, and shipping), the cost centre will cover the applicable taxes on behalf of recipients; budgets need to account for this cost. Any Swag item with a value exceeding \$200 requires prior approval from the designated budget owner prior to purchase and must be included in expense report. This excludes any Deloitte-branded office supplies, including laptop bags.

For high-value or bulk merchandise orders intended as gifts for firm members, including income partners, please [click here](#) to submit a ticket. The Expense Team will coordinate with you to determine the most appropriate method for processing the transaction and will advise you on the information required to complete the process. Swag provided to clients must with [Policy 305](#).

- **Partners:** No approval is required for swag purchases up to \$200 per item (including sales tax, fees, and shipping). For swag purchases exceeding \$200 per item, pre-approval must be obtained from the cost centre owner, one-up leader, or COO.
- **Directors and Below:** Partner pre-approval required for Swag gifts over \$50 per item, up to a maximum of \$200 per item (including sales tax, fees, and shipping). Swag purchases above \$200 per item are not reimbursable.

14.3 Retirement*

- Practitioner retirement: Practitioners may receive non-cash retirement gifts valued at \$50 for each year of service, up to a total of \$1,300 (inclusive of sales taxes, fees, and shipping). All retirement gifts must be processed through Concur. All applicable income taxes on the retirement gift will be covered by the applicable cost centre.
- Partner retirement: Partners who have declared their retirement may receive a retirement gift valued at up to \$1,300 (inclusive of sales taxes, fees, and shipping), as well as a budget of up to \$5,200 per partner for a retirement event. Any applicable income taxes on the retirement gift will be covered by the applicable cost centre. At the discretion of the Business Managing Partner, the retirement gift budget may be reallocated to the celebration event, provided that the combined total of the gift and event costs does not exceed \$6,500. All retirement gifts and event related expenses must be processed through Concur and coded to the appropriate WBS code for the retiring partner’s expenses. As a best practice, please coordinate all retirement celebration planning with your Service Line Leader and Business Managing Partner, as appropriate, to avoid duplicate event planning. For questions or further guidance, please contact the Partner Experience Team at partnerexperience@deloitte.ca.

*For retirement gift cards that meet the below taxability criteria, any taxable portion will also be covered by the applicable cost centre:

- **Policy – Gift Card Guidance:**
 - Recommended: Gift cards from specific retailers or named store groups (e.g., Chapters, TJX for Winners, Home Sense, Marshalls).
 - Where possible, avoid gift cards for online marketplaces, general use, or cash equivalents (e.g., Amazon, Uber Eats, Etsy, prepaid VISA/Mastercard), as these are taxable benefits and charged to the applicable cost centre.

14.4 Bereavement and Get-Well Gifts*:

Bereavement or get-well gifts must be processed through Concur. Flowers and charitable donations issued in the Firm’s name can be given up to a max of \$150 per gift (including sales tax, fees, and shipping) and are non-taxable for the recipient. Any other bereavement or get-well gifts, such as meal vouchers, gift cards, or baskets, can be given at the discretion of the business and the cost center will cover the amount of the income taxable benefit that would have been charged to the recipient. Must be processed through Concur, with the recipient and gift value documented.

- **Partners:** Pre-approval is not required for any bereavement or get-well gifts.

- **Directors and Below: Partner pre-approval is required for all non-flower bereavement or get-well gifts, regardless of value.**

*For Bereavement and Get-Well Gifts gift cards that meet the below reimbursement criteria, Bereavement and Get-Well Gift Card Guidance:

- **Gift Card Guidance:**
 - **Recommended:** Gift cards from specific retailers or named store groups (e.g., Indigo, Swiss Chalet, Keg).
 - **Where possible, avoid** gift cards for online marketplaces, general use, or cash equivalents (e.g., Amazon, Uber Eats, Etsy, prepaid VISA/Mastercard), as these are taxable benefits and charged to the applicable cost centre.

14.5 Personal Life Event Gifts:

Gifts for personal life events (such as baby showers, weddings, holidays, housewarmings, birthday gifts, or grandparent gifts) **are not reimbursable under any circumstances.**

14.6 Independent Contractors/Subcontractors:

Gifts to non-Deloitte employees such as independent contractors should be processed in accordance with [Policy 305](#).

14.7 Guideline: Cash and Gift Cards

- Cash gifts are not permissible.
- For Gift Cards, refer to each policy section above.

14.8 How to claim an Expense that required pre-approval

Where applicable, pre-approval must be obtained as outlined above prior to making a purchase. To claim the expenditure, the pre-approval email and the detailed receipt should be combined into a single document and attached to the expense submission in Concur. A note must also be included in the Concur comment section indicating that the pre-approval documentation is attached.

Appendix 2

Reimbursement Rate Schedule

Type of Expense	Reimbursement Rate
Mileage	\$0.73 per kilometer for the first 5K km, \$0.67 after (As of -Jan 1, 2026)
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	\$130 (pro-rated accordingly) (effective FY27)
Meals (Per Diem)	\$130 (effective FY27)
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 Mastercard

Definitions:

- **Personal transactions:** Non-reimbursable, personal expenses that have been charged to the corporate card. These are not related to business activities and are not eligible for reimbursement. Firm members, including any partners, are responsible for paying these charges directly to the card provider.
- **Out-of-pocket transactions:** Business-related expenses that have been paid using a personal card or personal funds.

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

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.

Appendix 3: Attestations

Expense Submission Attestation (Partners Only):

As a partner, I attest that all expenses contained within this expense report are in accordance with the Firm's policies listed below, the expenses have been charged to the correct budget and/or client WBS code, and I have obtained pre-approval from my immediate leader or budget owner for all expenses that require pre-approval, including securing a confirmation from my leader for non-billable travel. I understand that further approval of this expense report will not be required, and an audit of the expenses will be performed, per Firm policies.

1. All required detailed receipt images have been attached to this report, including any pre-approval that is required pertaining to [Reimbursable Expenses Policy 218](#), [Gifts & Entertainment Policy 305](#), [Travel Policy 212](#), [Policy 250 Delegation of Authority](#), and [External Learning and Professional Development Policy 112](#).
2. I have not received, nor will I receive, reimbursement from any other source(s) for the expenses claimed.
3. In accordance with the [Reimbursable Expenses Policy 218](#), all refunds received from merchants, vendors, or suppliers for previously claimed expenses (received from merchants, vendors, or suppliers) must be reported as negative amounts in Concur and credited to the same client or internal charge code previously used to claim the expense, within 30 days of receiving such a refunds.
4. In the event that a review determines an expense to be ineligible, an overpayment was made, ineligible expenses, or if payment is received from another source for any portion of the expenses claimed, I agree to repay the appropriate amounts to the Firm upon notification. The Firm reserves the right to recover funds, as per [Reimbursable Expenses Policy 218](#), if the travel expenses were not for business or internal purposes; I agree to return any reimbursed funds to the Firm upon notification.

Attention Delegates: If you are submitting this expense report on behalf of a leader, you are confirming that, to the best of your knowledge, the report complies with the Expense Policy requirements.

Firm Members' Submitter Attestation:

By clicking on the "Accept & Submit" button, I certify that:

1. All expenses submitted for reimbursement are accurate and are business expenses compliant with the [Corporate Charge Card Policy 224](#), [Gifts & Entertainment Policy 305](#), [Travel Policy 212](#), [Reimbursable Expenses Policy 218](#), and [External Learning and Professional Development Policy 112](#), and have been charged to the correct budget and/or client WBS code and have been submitted to an authorized approver with the necessary delegated authority, as outlined in [Policy 250 Delegation of Authority](#).
2. All required detailed receipt images have been attached to this report, including any pre-approval that is required pertaining to the mentioned policies
3. I have not received, nor will I receive, reimbursement from any other source(s) for the expenses claimed.
4. In accordance with the [Reimbursable Expenses Policy 218](#); I agree that all refunds for previously claimed expenses (received from merchants, vendors, or suppliers) must be reported as negative amounts in Concur and credited to the same client or internal charge code previously used to claim the expense, within 30 days of receiving such a refunds.
5. In the event that a review determines an expense to be ineligible, an overpayment was made, or if payment is received from another source for any portion of the expenses claimed, I agree to repay the appropriate amounts to the Firm upon notification. The Firm reserves the right to recover funds, if not paid by card holder, as per [Reimbursable Expenses Policy 218](#).

Attention Delegates: If you are submitting this expense report on behalf of a leader, you are confirming that, to the best of your knowledge, the report complies with the Expense Policy requirements outlined above.

Approver Attestation:

The Expense Approver is in charge of reviewing expenses in accordance with company policies, particularly the [Reimbursable Expenses Policy 218](#), and ensuring these expenses have been charged to the correct budget and/or client WBS code. The submitter must be below you in hierarchy. By selecting "Accept," you declare that you have read this expense report, the receipts that go with it, and you attest that to the best of your knowledge the expenses are in line with this policy.

- An expense (either single or multi-year commitments) must be approved by the appropriate approver with the necessary delegated authority as follows:

- Over **\$1M** please consult [Policy 250 Delegation of Authority](#)
- Greater than **\$150K** should be approved by Partners
- Less than or equal to **\$150K** should be approved by Directors
- Less than or equal to **\$20K** should be approved by Senior Managers
- Less than or equal to **\$2.5K** should be approved by Managers