

MGMT-AC-03: Travel & General Expense Reimbursement Policy

Effective March 1, 2025

Purpose

The purpose of this policy is to provide Tarion employees with guidelines on how to submit general and travel expenses for personal reimbursement.

Expense reimbursement for the Board of Directors is covered under Board Policy – Board Remuneration & Expense Reimbursement.

Applicable Parties

This policy is applicable to all Tarion full-time permanent and contract employees.

A. Principles and Objectives

This policy reflects the following Tarion Business Values:

Honesty & Integrity

Honesty, integrity, fairness, and respect for personal dignity are fundamental to everything we do.

Efficiency & Effectiveness

We are accountable for meeting our commitments efficiently and effectively – balancing the urgency of issues, availability of resources and quality of work.

Cost Management

We are responsible for the careful management of costs and expenses. Tarion will pay for all reasonable and approved expenses incurred by employees and contract consultants in the course of carrying out their duties. Expense approvers must be the claimant's direct manager/supervisor or higher. Functional or departmental expense approvals can only be made by management with the corresponding operational and financial accountabilities.

B. General Expense Guidelines

Generally, employees should not personally pay for goods and services from corporate vendors. Special requests to deliver or transfer approved and processed payments directly to corporate vendors must be approved by the CFO.

However, expenses may be eligible for reimbursement when incurred while carrying out one's normal course of duties. The most common are listed below.

We expect expense claims to be made on a timely basis, i.e. within 30 days of the expense being incurred. But in all cases, any reimbursable expenses incurred during the year must be submitted by March 30th of the following year or they will not be reimbursed.

i. Meal and Beverages¹

For meal reimbursements, the following guidelines should be followed:

1. Employees who are working late or on weekends at the Corporate office with their manager's prior approval may be reimbursed for their meals.
2. Employees who are attending a meeting, training or other Tarion business (e.g., court proceeding) outside of the office during business hours as part of their duties will be reimbursed for their meals, if no meal is provided by the meeting organizer.
3. Employees who are participating in home shows or other Tarion-sponsored trade shows will be reimbursed for their meals, if any, during their shifts at the events.
4. For group meals that involve only Tarion employees and/or Board of Directors:
 - a) Where business activities are required to continue over the meal period, meals will be reimbursed as a reasonable business expense.
 - b) For internal hospitality:
 - Cost for department, project team or unit wide events for employees that are not corporate-wide events (e.g., retirement party, employee recognition) can be approved by the responsible vice president and fall within the departmental internal hospitality budget. The average per person cost should be within the general meal allowance guideline as set out below.
 - A department can host a departmental event twice a year that includes team building activities and food. The cost per person for the two events can be up to

¹ The Meal and Beverages Guidelines cover non-alcoholic beverages. Alcohol guidelines are noted on page 4.

\$150/year (before tips and taxes). Should the anticipated average cost exceed the limit per person, pre-approval from the President & CEO or Chief Operations Officer will be required.

- The spend for the semi-annual corporate-wide employee events is established as part of the annual budgeting approval process. The approval of the actual spend is subject to the approval of the CEO.

5. **External hospitality** with the reasonable provision of food, beverages, accommodations and/or transportation to external stakeholders, including events and conferences sponsored by Tarion involving activities and discussions on topics related to Tarion's mandate, may be provided in an economical and appropriate manner when:

1. It can facilitate Tarion's business and/or It is considered desirable as a matter of courtesy or protocol; and
2. it does not result in the appearance of conflict of interest and should comply with the existing HR Conflict of Interest policy; and
3. It is pre-approved by the manager/vice president.

The cost of such hospitality expenses should comply with the principles and objectives of the Procurement Policy and this Policy. If the anticipated costs exceed the limits set within this Policy, the reason for the exception should be provided and pre-approval from the vice president of the department should be obtained. The names of the parties being entertained, and the nature of business being discussed must be clearly indicated on the receipt/voucher.

6. Tarion employees may not purchase meals for other people, with the following exceptions:

- a) President, COO and vice presidents may purchase meals judiciously for Tarion employees for a business-related purpose, such as employee appreciation/recognition or project milestone achievements, keeping within their departmental budget limits. The most senior employee in attendance from the approving department must pay the bill and submit the expense.
- b) Tarion employees may, with their vice president's approval, purchase meals for business associates or the employees they supervise, or for individuals involved in Tarion business (such as Licence Appeal Tribunal or Builder Arbitration Forum appeals, court proceedings). The reason for such expense and the names of employees in attendance must be clearly shown on the receipt/voucher. The most senior employee in attendance from the approving department must pay the bill and submit the expense.

The following meal costs per person are considered reasonable guidelines:

	(Before Taxes and Tip)
Breakfast	\$20
Lunch	\$35
Dinner	\$45

- Tip for service should be in the range of 15%-20%.
- The above amounts include the cost of non-alcoholic beverages only.
- Coffee, tea and snacks that are not part of a meal are not reimbursable.
- Original receipts (not credit card vouchers) must be submitted with the expense report.
- The most senior employee in attendance from the approving department must pay the bill and submit the expense.
- If the actual meal expenses exceed the rates set out above, reimbursement may be deemed reasonable if the expense is consistent with the principles set out in the Policy and the rationale is documented on the expense report and approval obtained.
- The above cost guideline for lunch is based on a sit-down meal at a restaurant and such meals are considered reasonable in circumstances such as celebrating a special achievement or promotion, as part of a team lunch, etc. Such meals are generally not considered reasonable when an employee is having a lunch in between off-site meetings or conciliations. In those kinds of circumstances, it is expected that an employee will have a quick lunch (rather than a sit-down meal), at a lower cost.
- Please refer to Appendix D for further example of meals reimbursement scenarios.

ii. Alcohol

No reimbursement of alcohol expenditures at internal meetings, travel or after hour work

It is not expected that alcohol will be consumed with meals in the context of *internal* meetings, travel or after-hours work requirements, and will not be reimbursed.

Provision of alcohol at Tarion-hosted events

Generally, the provision of alcohol should be restricted to occasions where courtesy or protocol requires the provision of alcohol for *external hospitality* events (i.e. events where there are external

guests). Provision of alcohol at such events (hosted by Tarion) is to be done in an economical manner and requires the prior approval by the President & CEO.

Reimbursement of expenditures on alcohol at external events

Employees may participate in meetings, events and other activities organized by industry and professional associations in their respective areas of operations. With their department vice president's prior approval, employees may purchase and be reimbursed for alcoholic beverages during these events, but discretion should be exercised to manage expenses and help ensure the safety of employees (and external parties).

iii. Expense Exclusions

The following items will not be reimbursed:

- Barber shop or hair salon charges
- Cannabis
- Childcare
- Cigarettes
- Clothing
- Social Memberships (unless stipulated within employment contract)
- Club dues (e.g., , social), unless they are a condition of the employment contract
- Kennel fees or pet care
- Driver's licences or automobile registration fees
- Non-business-related magazines and books
- Snacks
- Shoeshines
- Spa services (e.g., massage, manicure)
- Traffic and parking violations

iv. Spousal Expenses

Travel costs (e.g., flights) for a non-employee accompanying an employee on business travel will not be covered by Tarion.

Reimbursable registration costs for an employee's spouse for external conferences with a spousal-companion agenda will be subject to the following guidelines:

- To be limited to the CEO;
- To not exceed two times per year for the CEO;
- Each event cost for spousal attendance must be reasonable (\$700-\$1,000);

- Spousal expenses incurred that are not covered by the cost of the spousal registration fee are considered personal expenses and will not be reimbursed; travel and meal costs are considered personal expenses and will not be reimbursed.

v. Gifts to Employees

Tarion maintains an employee gift and flower fund (employee payroll deduction matched by Tarion) for the purpose of purchasing flowers or gifts for births, adoptions, marriages (or celebrations of unions), retirements, illnesses or deaths of employees or close family members of employees. If an event is already covered by the Tarion employee gift fund, no further expenses should be submitted in an expense report unless approved by the department vice president.

vi. Educational Assistance and Professional Dues

Tarion provides educational assistance up to \$1,000 per employee per course (maximum of 2 courses per calendar year) towards pre-approved tuition fees (excluding any materials, student fees and books). Tuition fees may be reimbursed only on successful completion of course requirements. If the course leads to a certification, designation, or licensure, the employee gets a one-time \$2,000 bonus. If the employee voluntarily leaves Tarion within a year of receiving the bonus, they must repay the bonus.

Management has the responsibility to determine the reimbursement of an employee's membership in a professional association as a job requirement or there are benefits derived from the association to enhance the employee's overall skill level/ability that would be a critical benefit to the organization.

Materials, meals and travel costs for training sessions and courses are only reimbursed by Tarion if the session was approved by the departmental vice president. Travel mileage for Corporate office-based employees will be reimbursed from home to a training location other than the Corporate office.

Employees who work from home offices should claim the round-trip distance to the training from their home office.

For further details related to Training and Educational costs, please consult [HR Policy Manual - Learning and Development.docx](#).

vii. Internet and Mobile Expenses

Tarion will reimburse employees for the portion of internet expenses that are work-related. Reimbursement guidelines can be found in IS Policy, section 6 of [02 - Virus Protection & Internet Usage Policy](#).

The percentage reimbursed varies because Tarion is covering only the work-related use of the internet (as opposed to personal use), which makes it non-taxable to the employee.

# Days working from Home	Reimbursable rate	\$ Cap
5 days	40%	\$40
3 days	25%	\$25

Note, unless an employee changes their days in the office for more than 1 month or permanently, they are not expected to adjust the proration on a weekly basis. To claim the reimbursement, you must submit your claim on a monthly basis (including your monthly internet invoice as back-up) through Concur, using the codes: **Cost centre 2540, Expense type – Remote Access.**

As per IS Mobile Devices policy, Tarion provides mobile devices to employees when necessary for their job duties if the employee's role:

- Is manager level or above (i.e. manager, director, executive);
- Is designated as a "field" rather than "corporate office" position (e.g., WSR).

If a department vice-president determines that a mobile device is required to perform an employee's job duties but the employee does not fit the above criteria and therefore, a mobile device is not provided for in the specific user profile, the vice-president must send to the Information Services Help Desk (helpdesk@tarion.com) an approval and request that a mobile device be provided to that employee.

Employees can also use their personal devices if they comply with the options outlined in IS policy and obtain the necessary approvals. Tarion will reimburse to cover business-related services only if these employees above choose to use their own devices for work. Reimbursement rates are as follow:

- Up to \$30 for Voice
- Up to \$40 for Data
- Up to \$70 for Voice & Data

Further reimbursement guidelines can be found in IS policy, section 2.1 Option 3 of [04 - Mobile Devices Policy.pdf](#).

viii. Wellness Subsidy

As per HR policy for Wellness Subsidy, Tarion will reimburse 70% of the cost up to \$500 plus HST per calendar year for various health and wellness services, including gym memberships, personal training, fitness classes, virtual fitness memberships, smoking cessation programs, nutritionist services, etc. This reimbursement is exclusively for permanent, full-time Tarion employees. The expenses should be submitted through Concur, using your own individual cost center, rather than cost center 9990.

For further information, please consult [HR Policy Manual - Benefits.docx](#).

IX. Health and Safety Expense

As per HR policy for Occupational Health and Safety, Tarion will provide any necessary Personal Protective Equipment (PPE) to employee. The expenses should be submitted through Concur, using your own individual cost center, rather than cost center 9990.

For further information, please consult [HR Policy Manual - Occupational Health and Safety.docx](#).

C. Travel and Auto Expense Guidelines

Tarion will pay for all reasonable travel expenses incurred by employees carrying out their duties. This does not, however, include travel to and from the employee's home and normal place of employment. For example, mileage should not be expensed for travel to and from an employee's home and Tarion's head office if the employee is in a Corporate office-based, hybrid or hybrid exempt position.

Airline or train travel will be reimbursed for employees who require these forms of transportation to travel to the Corporate office. Any exceptions should be pre-approved by the department vice president.

i. Automobile Travel

Employees who use their own automobile (this includes electric vehicles) to travel on business will be compensated at the rate published on the Tarion intranet site (which is based on the Canada Revenue Agency published rates, updated annually). The employee is responsible for tracking distance travelled. At the end of each month, the employee is required to complete an expense report on the total distance travelled on business in the employee's vehicle.

Employees who receive a car allowance are not eligible for mileage reimbursement for travel inside the GTA (see Appendix C), and the incremental mileage for travel outside the GTA is eligible for mileage reimbursement at the rate published on the Tarion intranet site. The starting and end points and the route taken for the mileage reimbursement calculations should be entirely outside the GTA zone.

Employees who use their cars for business will absorb any additional insurance coverage charges. In addition, employees will be responsible for any traffic or parking violations or other fines incurred while on company business. Regular necessary parking costs incurred for meetings or other Tarion-related appointments outside of the office or the regular work week as part of employee duties are reimbursable.

Mileage for attending a local seminar is reimbursable if it exceeds the number of daily km travelled during a normal commute. Employees who work from home offices should claim the round-trip distance to the training from their home office.

Employees will be reimbursed for toll charges incurred for business travel where the mileage travelled is greater than 5 km (based on the most direct route) each way. The reason for the use of toll roads should be included in the expense submission (for example “conciliation for [enrolment number]”). Employees who wish to submit toll charges for reimbursement for other reasons or for mileage less than 5 km can obtain approval from their manager; the approving manager has the discretion to approve toll charges for reimbursement with proper documentation. Note that the cost of the transponder will not be reimbursed. Toll charges incurred by corporate office employees for travel to and from head office will also not be reimbursed.

With the hybrid work model, for Corporate office-based employees for any trip that departs from or returns to the Corporate office as part of the travel, the employee’s home to Corporate office round trip kilometres must be deducted from business travel claimed as that portion of the trip is considered part of the employee’s regular commute.

No deduction needs to be made if the employee is travelling from their home office to the destination and back.

The following examples illustrate how Corporate office-based employees will be reimbursed for mileage:

Note: In the following examples, B = anywhere other than your office location

Example 1: *If you leave from your home and go directly to B for a complete day*

You can claim all kilometres travelled on a round trip calculated as follows.

(Home to B to Home)

Example 2: *If you leave from your home and go directly to B for part of a day and return to the Corporate office for the remainder of the day*

You record the kilometres from leaving home until you return home and deduct your home to Corporate office kilometres round trip and claim the balance.

Total mileage of the day 100 km

Home to Corporate office (round trip) 40 km

Your claim for business travel 60 km [100 – 40 km]

Example 3: *If you leave from the Corporate office to go to B during the day and then go directly home from B*

You record your kilometres from leaving home until you return home and deduct your home to Corporate office kilometres round trip and claim the balance as in example 2 above.

For your benefit, keep all your records of travel in case the Canada Revenue Agency requires them.

Note that mileage reimbursement only applies with the use of personally owned or personally leased vehicles (payments to car rental agencies should already include mileage).

Mileage reimbursement is intended to compensate employees for their personal expenditures on gas, insurance and depreciation for the use of their personal vehicles for Tarion business. Mileage reimbursement is not taxable to the employee since it is not a form of employment compensation.

Like any expense incurred for Tarion business, the decision to incur mileage should be made prudently considering the cost and benefits of the trip compared to alternatives.

Employees who incur in excess of 30,000 km of mileage annually are encouraged to obtain rental vehicles to avoid mileage costs and associated depreciation on their personal vehicles.

ii. Air, Train, Taxi or Bus Travel

Employees are expected to take reasonable steps to reduce travel expenses.

Employees should aim to minimize the frequency of overnight travel, unless it is part of job requirements (including but not limited to conciliations, inspections or attending meetings).

Flights and train travel should be booked with advance notice, and employees should book a reasonable mode of travel. The mode of travel considered reasonable is that which provides adequate standards of comfort, convenience, safety and efficiency, and is the most economical option. Whichever mode of travel is used, all employees should travel economy class. Travel outside of Ontario must be pre-approved by the department vice president or CEO. For air or train travel in excess of 4 hours, the department vice president may approve travel on business class.

It is recommended that employees purchase air tickets online; this method has proven to be cheaper and more efficient if the individual has a scheduled itinerary. The confirmation and boarding pass must be submitted with the expense claim.

iii. Car Rentals

Employees should choose regular compact-size cars unless a business situation dictates the need for a larger car for four or more travelers and equipment. Tarion has established a corporate rate agreement with Enterprise Rent-A-Car. Insurance coverage is reimbursable, but in the case of an accident, the deductible would be reimbursable only if the employee driving the vehicle is not at fault.

Tarion, through the use of the corporate credit cards, accumulates points which can be redeemed for rental car certificates.

iv. Hotels

Approved overnight accommodation may be expensed if you are travelling for work purposes that will be more than 80 km from your home location.

For the mid-year employee event, only employees travelling from the Ottawa or Windsor areas may expense their hotel accommodation the night before the event. They must book the hotel where Tarion has reserved its block of rooms.

For the year-end employee event only, the following applies:

- Any employee requiring overnight accommodation must book the hotel where the event is being held.
- Employees travelling more than 80 km from their home to the hotel venue may expense their accommodation cost in full.
- Employees travelling less than 80 km from their home to the hotel venue may expense 50% of their accommodation cost.

Employees should select a hotel according to the best location and price. Generally, three-or four-star level accommodation should be selected. Employees should ask for corporate rates, if available.

Additional legitimate business expenses such as mileage, meals, and business long distance charges should be submitted through the regular expense reimbursement process.

v. Gratuities

Tips for waiters, porters, bell staff, housekeepers and coat checkers are reimbursable as long as the amount is reasonable. Gratuity guidelines are as follows:

Gratuity type	Guidelines
Restaurants	15-20%
Taxi	15-20%
Bellman or skycap	\$2 per bag
Housekeepers	\$2 per day
Valet parking	\$2 - \$5

vi. Staying Out of Town with Friends or Family

If employees choose to stay with friends or relatives instead of at a hotel, they can be reimbursed for a reasonably priced gift or meal. The recommended price range for a host/hostess gift would be \$50-75 per day of stay.

Gifts should be reported under the sundry category and meal details should be added under the entertainment category on the employee's expense reimbursement form.

In lieu of a gift, an employee may take his/her host or hostess out for a meal, provided the cost is within the company's meal expense limits. Meals of this nature should be fully explained and reported. Depending on the length of stay, more than one meal may be submitted for reimbursement.

vii. Miscellaneous

If travelling for Tarion business for five or more consecutive days, an employee will be reimbursed for other travel-related expenses within reasonable limits such as:

- Laundry
- Dry cleaning
- Hotel services – shirt/blouse pressing, suit steaming, etc.

Itemized receipts are required.

viii. Business Travel Expenses Not Eligible for Reimbursement

The following items will not be reimbursed as part of travel expenses:

- Additional flight/baggage insurance beyond the coverage provided by the corporate business travel card
- Airline Club Membership
- Airline Upgrade Certificates
- Air tickets purchased via unapproved vendors
- Airline "early boarding" fees
- Credit card optional fees for loyalty points
- ATM fees unrelated to corporate credit card cash advance program
- Barber shop or hair salon charges
- Calls from air or rail phones except in an emergency
- Cancellation penalty for unapproved spouse/family travel
- Personal cell phone equipment

- Cannabis
- Childcare
- Cigarettes
- Clothing, except as permitted when luggage is lost
- Club dues (e.g., social, etc.), unless they are a condition of the employment contract
- Frequent flyer program fees
- Kennel fees or pet care
- Driver's licence or automobile registration fees
- Lost value or time for personal club memberships while travelling
- Luggage
- Mini bar alcoholic beverages
- Movies: local theatre, in-flight or hotel
- Non-business-related magazines and books
- "No show" charges for hotel rooms and ground transportation
- Personal toiletries
- Shoeshines
- Spa services (e.g., massage, manicure)
- Traffic and parking violations
- Travel card delinquency fees
- Traveler's insurance (medical, life)

Exceptions may be made in emergency situations and approved by the departmental vice president or President & CEO.

D. Payments to Corporate Suppliers

Employees should not personally pay for goods and services from corporate vendors. Payment of invoices is handled by the Finance department; the necessary approvals and proof of receipt by the originating department management are required.

Special requests to deliver or transfer approved and processed payments directly to corporate vendors must be approved by the CFO.

E. Corporate Credit Cards

Corporate credit cards will be issued to individuals as required, as approved by the departmental vice president. These cards will be in the individual's name, and the individual will have personal responsibility to make timely payments. The card should be used only for Tarion-related purchases

and not for any personal expenses. Payment of the credit card charges will be handled by the Finance department.

Employees may request direct payment to the credit card company from Tarion. All such requests must be submitted to the Finance department with the credit card statement, along with an approved expense report supported by all receipts, at least 10 days prior to the payment due date on the card statement. The employee will be responsible for any interest levied on late payments caused by late submission to the Finance department.

Any interest to be paid by Tarion as an exception (i.e., interest levied outside the control of the employee) must be approved by the CFO.

F. Expense Reimbursement Approval Levels

Reimbursement value	Approval level
Less than \$1,000	Manager
up to \$5,000	Director
up to \$10,000	VP
up to \$20,000	COO or CFO, General Counsel
Greater than \$20,000	CEO

Approvals of expense reimbursement should be made prudently and within departmental budgets for the expense line item and overall department. Approvals for departmental expenses can only be made by managers with the appropriate and relevant levels of authority.

G. Frequent Flyer Programs, Air Miles or other Reward Cards

Tarion does not control the awards earned and accumulated by an employee through frequent flyer or other promotional programs. The consolidation of transactions through Tarion preferred-vendor arrangements takes precedence over such loyalty programs if the costs or administrative burden to Tarion would be lower if such loyalty programs were bypassed.

The employee is responsible for all personal tax implications related to the accumulation of loyalty rewards through business expenditure.

H. Policy Review

This policy is reviewed annually.

Appendix A – Guidance on Submission of Expense Reports

A. Expense Report Documentation

- When paying by credit card, the credit card receipt is not a sufficient source of documentation to substantiate a reimbursement request. It needs to be accompanied by the credit card statement showing the charge, an invoice, or an itemized receipt for the good or service received.
- When ordering and making payment on-line, an email confirmation of the filled order accompanied by proof of payment, such as a copy of the credit card statement, should be submitted.
- For air fare or travel expenses, the ticket stub/boarding pass along with proof of payment must be submitted.
- For meals and entertainment expenses, clearly mark on the itemized receipt the names of the employee(s) and/or non-employee(s) whose meals/entertainment costs are included in the receipt as well as the time and purpose. (Note that the most senior Tarion employee present for the approving department should be paying the expense and making the claim for reimbursement).
- For mileage reimbursement for the business use of a personal automobile, you must indicate the date, the from/to addresses, the number of kilometres travelled and the purpose of the trip. All employees are encouraged to use the Mileage Calculator found under the mileage expense claim within Concur, by typing in the exact address of each location. Distances must be calculated using the employee's normal place of business (Tarion office or home office as applicable) as the starting and ending points. Some employees may choose to manually enter the mileage driven based on the odometer reading. In this case, the major street intersection of the travel points should be documented within the claim.
- Employees are expected to submit a receipt for all expenses; however, reimbursement for items that are below \$25 may still be approved if documentation is missing. In such cases, employees must include a comment explaining the absence of the receipt. All items that exceed \$25 must have a receipt to be approved for reimbursement. Any item over \$25 without a receipt will not be reimbursed and will be placed on a "hold" status for review with management.
- Only original receipts will be accepted. If an employee wants to keep a copy of the receipt/invoice, they are encouraged to make a copy of the invoice before submitting the original with the expense report.

In addition to the above, a good 'rule of thumb' to remember is that proper documentation for expense reimbursement should always include: a) a description of the good/service received, b) proof of payment, and c) proof of a service rendered or a good delivered.

Following these guidelines helps Tarion maintain appropriate expense control and provides adequate documentation for taxation authorities.

B. Expense Report Certification

All employees must sign off on every electronic expense submission in Concur, which attests to the following certification:

“I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE EXPENSE REPORT IS CORRECT, COMPLETE, WITH APPROPRIATE SUPPORTING DOCUMENTATION ATTACHED. GOODS AND SERVICES NOTED HAVE BEEN RENDERED/RECEIVED TO SUPPORT TARION BUSINESS PURPOSES, AND THE EXPENDITURE HAS BEEN MADE AND CLAIMED WITHIN THE SPIRIT OF TARION’S BUSINESS VALUES.”

Employees may be reprimanded, dismissed and/or face civil or criminal charges if they are negligent in following this Policy or submit fraudulent claims.

C. Principles to Guide Documentation Exceptions

Decisions on whether to approve reimbursement in non-compliant circumstances will be made on a case-by-case basis. The following principles will apply:

- Trust – use discretion and allow latitude for persons to act in a fair and reasonable manner;
- Flexibility – management decisions should respect the need to accommodate, respond to, and consider unforeseen circumstances and needs;
- Stewardship – maintain the shared responsibility for wise and prudent use of Tarion resources and apply the Policy in a fair and consistent manner.

To maintain a consistent application of these guidelines, managers, their respective vice presidents or the CFO have the responsibility to question and/or disallow any expense that appears to be in conflict with these Policy guidelines.

To ensure a proper record for audit purposes, the rationale for the exception by the approving manager must be documented and accompany the claim.

Appendix B – Enterprise Rent-A-Car Program

Tarion has a preferred partnership with the largest rental car company in the world, Enterprise Rent-A-Car. With over 6,500 rental locations in the United States, Ireland, Germany, UK and Canada, Tarion employees will receive special discounted rates at all Enterprise locations. Enterprise has agreed to provide Tarion employees with free pick-up and return service at the start and end of all our rentals.

The program targets all vehicle rental needs for all Tarion employees. Employees can use this service by calling the local Enterprise Rent-A-Car office or by going to www.enterprise.com to book their car rental. Tarion's unique customer number is **SBC2264**. (Direct billing has been established and all rentals will be invoiced directly to Tarion for vehicles required for business purposes).

This program is also available to all Tarion employees for their personal use, so if you have a family trip coming up or want a luxury car for a special event, you can access this program for that as well (the total cost of rental must be paid directly by the employee to Enterprise when the rental is returned).

Appendix C – Boundaries of GTA for Mileage Calculation

The Greater Toronto Area (GTA) is commonly known to consist of the central city of Toronto, and the 4 *regional* municipalities which surrounds it: Durham, Halton, Peel, and York. The usage of the term came in the mid-1980s during municipal governance restructuring and planning area. The Government of Ontario continues to adopt this definition and includes only 5 regions².



² Ontario Population Projections Update 2017-2041, Spring 2018. Source: [link](#), [map](#)

Appendix D – Expensing Lunches guidelines

These guidelines are to provide consistency across departments regarding company paid lunches.

1. Meetings should be scheduled outside of normal lunch periods. If a meeting cannot be scheduled outside of a normal lunch period, lunch may be expensed.
2. Employees travelling on business and not able to return to their normal place of work for lunch may expense lunch (normal place of work is home office or Corporate office). However, it is expected that these types of lunches will be quick lunches (not a sit-down meal at a restaurant), at a lower cost than the meal reimbursement guideline set out in this Policy.
3. Day long departmental meetings that require some employees to travel away from their normal place of work to attend the meeting may expense lunch for all attendees.
4. Corporate Lunch and Learns may serve lunch.
5. Management discretion should be used for celebration lunches (e.g., retirements, resignations, significant career milestones).
6. Expensing Employee Celebrations/Appreciations – Other than lunches
 - Discretion should be used to provide modest food (e.g., bagels, donuts, cupcakes). Coffee and tea should NOT be expensed as these are available in the lunchroom.
 - Some celebrations may qualify under the Employee Gift Fund.
7. Board and Board Committee meetings may expense coffee and tea as there is a desire to ensure Board members do not need to leave the meeting to get refreshments, ensuring quorum is maintained at all times)