6.0 Financial and Administrative Governance
Employment-Related Expenses & Reimbursement Policy

Issued By:	Effective Date:2026-07-06
Approved By:CEO	Next Review Date:2028-07-06

Employment Related Expenses Policy

1. PURPOSE
1.01 E3 Community Services Inc. is committed to ensuring that employees are not required to incur employment-related expenses in order to perform the duties of their position, unless the expenses are voluntary and eligible for reimbursement in accordance with this Policy.

1.02 This Policy establishes which employment-related expenses are the responsibility of the Organization, which expenses may be voluntarily incurred and reimbursed, and the approval and reimbursement processes across all service areas.

1.03 E3 Community Services Inc. is committed to providing services that are inclusive, accessible, and respectful of all individuals in accordance with the Accessibility for Ontarians with Disabilities Act (AODA), the Ontario Human Rights Code, and the organization's Diversity, Equity, Inclusion, Accessibility and Belonging (DEIAB) commitments.

2. SCOPE
2.01 This Policy applies to all employees of E3 Community Services Inc., including those working in Adult Services, Supported Independent Living (SIL), Community Engagement, EarlyON and Childcare programs, ReUse retail operations, Oasis by the Bay Motel, Maintenance and Facilities, and Administrative and support roles.

2.02 This Policy does not apply to discretionary professional development expenses governed by the Learning & Development Policy.

3. POLICY
3.01 The Organization shall not require employees to assume business or operational costs associated with service delivery.

The Organization shall:

a) Provide all required tools, materials, equipment, and supplies necessary for employees to perform assigned duties
b) Provide or reimburse for required personal protective equipment (PPE) in accordance with the Occupational Health and Safety Act (OHSA)
c) Ensure employees are not required to subsidize service delivery or program operations
d) Provide reasonable communication supports or adaptive equipment required for accessibility in accordance with the Accessibility for Ontarians with Disabilities Act (AODA)

e) Reimburse approved employment-related expenses incurred in good faith in accordance with established procedures.

4. DEFINITIONS

Employment-Related Expense: A cost incurred in the course of performing assigned job duties on behalf of the Organization.

Hospitality:

The provision of food, beverages, refreshments or related services to individuals external to the Organization, or where appropriate for organizational business purposes, in support of meetings, events, community engagement, program delivery or other approved business activities.

Required Cost: An expense that an employee must incur to safely or effectively perform the essential duties of their role.

Voluntary Expense: An expense incurred at the employee's discretion that supports job performance but is not a mandatory condition of employment.

Reimbursable Expense: An approved employment-related expense eligible for repayment in accordance with this Policy and associated procedures.

5. RESPONSIBILITY

Employees

a) Obtain approval prior to incurring reimbursable expenses where practicable
b) Submit accurate and complete documentation
c) Use organizational purchasing methods where available
d) Demonstrate value for money, prudent stewardship of public resources, transparency, and accountability
e) Prioritize seeking the most practical and economical expense that reasonably meets operational requirements
f) Leadership Team members shall not submit expense claims that are not approved by the CEO or Board designated authority, as applicable

Managers / Supervisors

a) Authorize employment-related expenses in advance where practicable
b) Ensure expenses are reasonable and operationally necessary
c) Approve submissions in accordance with procedure

People & Culture

a) Provide policy guidance
b) Ensure compliance with ESA, OHSA, AODA, and MCCSS requirements
c) Monitor systemic risk related to employment-related expenses

Finance / Accounts Payable

a) Process approved expense reimbursements
b) Maintain appropriate financial records
c) Ensure accurate allocation to program funding sources where applicable

Payroll

a) Process approved mileage reimbursements through established procedure

6. LIMITS

6.01 The Organization shall not:

a) Require employees to purchase equipment, supplies, or materials necessary for service delivery
b) Require employees to use personal funds to support persons served
c) Require employees to incur transportation costs without reimbursement
d) Require employees to provide personal devices, clothing, or safety equipment as a condition of employment, except where expressly identified as voluntary
e) Deduct the cost of required business expenses from wages in contravention of the Employment Standards Act, 2000 (ESA)

6.02 Employees shall not:

a) Approve their own expense claims. Expense claims shall be approved by the employee's immediate manager or, where a conflict of interest exists, the next level of management
b) Incur meal or hospitality expenses except in accordance with Sections 7.06 and 7.07 of this Policy
c) Seek personal financial gain, reward points, or other personal benefits at additional cost to the Organization
d) Submit expenses that have been reimbursed from another source or previously submitted for reimbursement

6.03 The following expenses are not eligible for reimbursement:

a) Personal commuting to and from primary work location
b) Meals not directly related to approved program delivery
c) Gifts, social events or staff recognition items
d) Alcohol or entertainment expenses
e) Parking fines, traffic violations or vehicle maintenance
f) Personal clothing or non-safety footwear
g) Personal mobile phone plans or devices unless explicitly authorized
h) Memberships, subscriptions or professional fees not approved in advance

6.04 CWELCC and CCEYA Funding Restrictions

a) Expenses charged to CWELCC or CCEYA-funded Childcare or EarlyON programs must:

I. Be reasonable and necessary for licensed program operations
II. Directly support service delivery or regulatory compliance
III. Not resulting in personal benefit to an employee

b) CWELCC or CCEYA funding shall not be used for reimbursement of:
I. Staff meals or refreshments
II. Gifts or discretionary purchases
III. Personal technology or communication devices
IV. Non-PPE clothing or footwear
V. Staff social activities or recognition items
VI. Fines or penalties
VII. Parking for personal convenience
VIII. Commuting costs
IX. Capital equipment not pre-approved through budget process

7. PROCEDURE

7.01 Where employees are authorized to use a personal vehicle for work-related travel, including transporting people supported, travelling between program sites, attending meetings or training, or supporting community participation activities, they shall be reimbursed at the Organization's approved mileage rate of $0.60 per kilometer through payroll deposit.

Mileage reimbursements shall be:

a) submitted in accordance with procedures
b) processed through Payroll via payroll provider
c) paid as a non-taxable reimbursement in accordance with CRA guidelines where applicable

7.02 Reimbursement of Employment-Related Expenses

All approved employment-related expenses other than mileage shall:

a) be submitted in accordance with the related expense reimbursement procedure
b) be supported by original receipts
c) receive approval by immediate manager or director
d) processed through Accounts Payable or Payroll, depending on the expense

7.03 Where specific clothing or equipment is required for safety or job performance, such as safety footwear for Maintenance roles, the Organization shall provide such items directly or reimburse employees up to the approved amount in accordance with applicable procedures.

7.04 Employees may voluntarily use personal devices for work-related communication where authorized; however, employees are not required to provide personal devices and any required device or application necessary for job performance shall be provided by the Organization.

7.05 Where training is mandatory as a condition of employment or continued employment, the Organization shall bear the cost of registration or course fees, required materials, required certifications, and reasonable travel expenses where applicable.

7.06 Hospitality Expenses
Hospitality expenses may only be incurred where they are necessary to support organizational business, program delivery, stakeholder engagement, or approved events and where they represent an appropriate and responsible use of public resources.

Hospitality expenses shall:

a) Be necessary, reasonable, and directly related to an approved organizational purpose
b) Be approved by the appropriate level of authority before the expense is incurred, where reasonably practicable
c) Demonstrate value for money and prudent stewardship of public funds
d) Be supported by original itemized receipts and sufficient documentation identifying:
    - the business purpose
    - the date and location
    - the individuals or groups in attendance, and
    - the program or department benefiting from the hospitality
e) Comply with all applicable funding restrictions, including BPSAA, MCCSS, CWELCC, CCEYA and any applicable funding agreements

7.07 Hospitality Restrictions
Hospitality expenses shall not:

a) Be incurred for the sole benefit of employees except where specifically authorized under legislation, funding requirements, or an approved organizational event
b) Include alcohol unless specifically authorized by the Chief Executive Officer and permitted under applicable legislation and funding requirements
c) Exceed what is reasonable considering the nature, duration and purpose of the event
d) Be claimed where another organization or funding source has already provided the hospitality
e) Circumvent procurement or purchasing approval requirements.

8. REFERENCES AND RELATED STATEMENTS OF POLICY
This policy aligns with the following legislation and organizational commitments:

a) Employment Standards Act, 2000 (ESA)
b) Occupational Health and Safety Act, R.S.O. 1990, c. O.1
c) Accessibility for Ontarians with Disabilities Act, 2005, S.O. 2005, c. 11
d) Human Rights Code, R.S.O. 1990, c. H.19
e) O. Reg. 299/10 (Quality Assurance Measures)
f) Broader Public Sector Accountability Act, 2010, S.O. 2010, c. 25 (BPSAA)

g) Canada Revenue Agency Guidelines on Non-Taxable Reimbursements
h) Organizational DEIAB Commitments

9. ATTACHMENTS
N/A

APPENDIX A – Superseded and Replaced Policies

This Appendix identifies policies, procedures, or guidelines that are rescinded and replaced by this Policy. It is included to ensure clarity, eliminate duplication, and prevent reliance on outdated policy language.

As of the effective date noted on page 1, the policies listed below are formally superseded and are no longer in effect. In the event of any inconsistency between this Policy and a previously issued policy or procedure, this Policy prevails.

Nothing in this Appendix or this Policy limits or replaces the organization's obligations under applicable legislation. Where legislative requirements exceed the provisions of this Policy, the legislation prevails.

Superseded policies will be archived in accordance with the organization's document retention practices for historical and compliance purposes only and shall not be relied upon for operational decision-making after the effective date of this Policy.

Superseded Policies
03-08-19 Special Equipment Reimbursement
03-08-15 Travel and Meals Expenses