

Public Service Subsistence, Travel and Moving Expenses Regulation

Part 1

Application

1 General

- (1) This Regulation applies to employees of the Alberta Public Service.
- (2) The deputy head or designate may determine those sections of the Regulation that will apply in whole or part to employees as defined in the [Public Service Employment Regulation](#).

Part 2

Authorization

2 Approval to Travel

- (1) The deputy head or designate may approve travel when other means of conducting government business are not practical.
- (2) When travel is authorized, the most direct, practical and cost effective route and mode of transportation should be used.
- (3) The approval of out of country travel expenses shall be in accordance with established departmental policies approved by the department head.

3 Approval of Expense Claims

- (1) All expense claims shall be approved in accordance with the provisions of this Regulation.
- (2) Where expenses are incurred but not expressly authorized by this Regulation, the deputy head shall determine if the expense falls within the intent of this Regulation. The deputy head shall determine the amount of such reimbursement or allowance.
- (3) When maximum amounts are set in this Regulation, the deputy head or designate may not increase those amounts.

Part 3

Reimbursement of Travel Expenses and Allowances

4 Basis for Reimbursement or Allowance

- (1) The employer will reimburse all personal and other travel expenses necessarily incurred by an employee in performing work duties.
- (2) Unless otherwise set out in this Regulation, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses.
- (3) When an employee receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expense may be claimed. This subsection is not applicable when the employee receives a rebate, credit or privilege for using a personal credit card for which a fee has been paid.

5 Claimable Expenses With a Receipt

When travelling on government business, attending a government sponsored seminar, pre-retirement seminar, interview selection panel or relocating because of a change in job location, an employee may claim the following expenses with a receipt:

- (a) air fare;
- (b) automobile rental;
- (c) rail fare;
- (d) excess baggage charges where extra equipment is required because of duties being performed;
- (e) charges for electronic communication related to government business;
- (f) charges for business related phone calls;
- (g) taxi and limousine fares over \$12.75; and
- (h) bus fares, including airport bus, other than intra-city bus fares.

6 Claimable Expenses Without a Receipt

When travelling on government business, attending a government sponsored seminar, pre-retirement seminar, interview selection panel or relocating because of a change in job location, an employee may claim the following expenses, to a maximum of \$12.75 without a receipt:

- (a) intra-city public transportation;
- (b) taxi fares; and
- (c) parking charges.

7 Goods and Services Tax (GST)

- (1) When an employee is charged GST on allowable expenses authorized in this Regulation, the employee will be reimbursed either the total amount shown on the receipt, including the GST, or the maximum amount allowed for the expense, whichever is less.
- (2) GST charged by a real estate agent will be reimbursed only if it is documented by receipt or proof of payment.
- (3) GST and other taxes cannot be claimed on allowances.

Part 4

Expenses and Allowances While Travelling on Government Business

8 Meal Expenses

- (1) When travelling on government business, an employee may claim either:
 - (a) the actual cost of the meal; or
 - (b) the meal allowance.
- (2) The actual cost of the meal is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity of up to 15 percent of the meal cost.
- (3) The meal allowances are:
 - (a) \$9.20 for breakfast; and
 - (b) \$11.60 for lunch; and
 - (c) \$20.75 for dinner.

- (4) When an employee is travelling on government business for part of a day, the employee may be reimbursed for the receipted amount or the meal allowance:
 - (a) for breakfast, if the departure time is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later, or
 - (b) for lunch, if the departure time is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later, or
 - (c) for dinner, if the departure time is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later.
- (5) If a meal is included in the cost of airfare, an employee cannot claim a meal allowance unless the flight is delayed. When the flight is delayed, a meal may be claimed in accordance with subsections (1) through (4).
- (6) If an employee and spouse or benefit partner attends a government sponsored pre-retirement seminar, the employee may claim the spouse's or benefit partner's meals in accordance with this Regulation.

9 Accommodation Expenses

When an employee is travelling on government business or attending a government sponsored pre-retirement seminar and overnight accommodation away from the employee's residence is necessary, the actual cost of accommodation or an allowance of \$20.15 per night may be claimed.

10 Personal Expenses

For each full twenty-four hour period spent travelling on government business, an employee may claim an allowance for personal expenses of:

- (a) \$7.35 in Canada, or
- (b) \$14.65 outside of Canada.

11 Long Distance Telephone Expenses

An employee may claim for the cost of one personal long distance call, once each twenty-four hour period.

12 Laundry Expenses

An employee may claim for laundry and dry cleaning costs incurred while travelling on government business.

Part 5

Expenses While Not Travelling on Government Business

13 Meal Expenses While Working Overtime

- (1) The employee may claim up to \$10.35 with a receipt for the purchase of a meal during a break in an authorized overtime period or immediately following completion of an authorized overtime period.
- (2) The overtime hours must be more than two consecutive hours beyond the normal daily hours.

14 Other Meal and Accommodation Expenses

The deputy head or designate may authorize an employee who is not travelling on government business to claim the appropriate meal or accommodation allowance or reimbursement for expenses covered in this Regulation.

14.01 Fort McMurray Allowance

An employee who is employed and resides in Fort McMurray, Alberta, or its vicinity, shall be paid an allowance of \$478.17 for each bi-weekly pay period served, pro-rated for each partial pay period effective October 1, 2009.

Sec 14.01 Amend. M.O. 6/2009 Oct-1-2009

Part 6

Business Use of Private Vehicle

15 Business Kilometre Rate

When authorization is received for the use of an employee's private vehicle for government business or to attend a pre-retirement seminar, the employee may claim, based on the kilometres travelled, a rate of \$0.505 per kilometre.

16 Other Use of Private Vehicle

The deputy head or designate may approve the use of an employee's private vehicle at the rate of \$0.165 per kilometre for:

- (a) appearing before an interview selection panel; or
- (b) travelling to a new work location, including with the employee's family, after the employee has been relocated by the department; or
- (c) commuting substantial distances between the employee's residence and a new workplace; or

- (d) when on government business, other means of transport is more direct, practical and cost effective.

17 Vehicle Allowances

- (1) The deputy head or designate may authorize an employee as eligible to claim:
 - (a) a daily car allowance of \$10.25 for each day if a personal vehicle is used on government business, on a daily or near daily basis within any city in Alberta. The business kilometre rate may not be claimed for travel on any day this allowance is claimed.
 - (b) an adverse driving condition allowance of \$8.55 for each day a personal vehicle is used on government business and the business kilometre rate when:
 - 1. travel of 10 kilometres or more is on unpaved roads; or
 - 2. travel is over terrain without roads; or
 - 3. the vehicle must be frequently stopped and parked (normally 5 or more times), during a single trip in urban areas.
- (2) An authorized employee may claim only the daily car allowance, or the adverse driving allowance and business kilometre rate, for business travel on any given day when the applicable driving conditions occur.

18 Business Insurance

If an insurance company or agent requires the employee's private vehicle to be insured for use when travelling on government business, the employee may claim the full amount of the business premium to a maximum of \$500 per year, pro-rated if the insurance is for less than a year.

Part 7

Other Travel

19 Travel to Interviews

The deputy head or designate of the department initiating an interview may approve travel expenses if an employee or external applicant is requested to appear before a selection panel.

20 Travel Using Alternative Private Transportation

The deputy head or designate may authorize an employee to use alternative transportation for government business when travelling by other means is not reasonable or possible. The employee shall supply all fuel and oil for motorized vehicles and may claim an allowance of:

- (a) \$16.93 for each half work day or part of a half work day for which the employee provides and uses a fully equipped saddled horse; or
- (b) \$5.89 per running hour for a two wheeled trail machine; or
- (c) \$8.29 per running hour for a three wheeled trail machine; or
- (d) \$9.15 per running hour for a four wheeled trail machine; or
- (e) \$15.90 per running hour for a six to eight wheeled all-terrain vehicle; or
- (f) \$10.98 per running hour for a snowmobile; or
- (g) \$11.73 per running hour for a power boat with less than 50 horsepower; or
- (h) \$16.81 per running hour for a power boat with more than 50 horsepower.

21 Insurance for Alternative Private Transportation

If an insurance company or agent requires the employee's horse, boat or off road vehicle to be insured for use on government business, the employee may claim the amount of the premium to a maximum of \$84.00 per year, pro-rated if the insurance is for less than a year.

22 Travel by Air

- (1) The deputy head or designate shall approve all airfares that exceed economy rates.
- (2) Until road access is provided to Fort Chipewyan, an employee who has completed six months of full-time service in Fort Chipewyan may claim return economy air fare, including for the employee's immediate family, to Fort McMurray once in each fiscal year.

23 Other Travel Routes or Mode of Transportation

If the deputy head or designate has approved travel by an employee that is not the most direct, practical or cost-effective, the employee may claim the lesser of:

- (a) the amount of the actual trip expenditures; or
- (b) an allowance equivalent to the amount of the most direct, practical and cost-effective route and mode of transportation.

24 Travel Outside Alberta or Canada

- (1) When travelling on government business outside of Alberta or Canada, an employee shall be reimbursed for the cost of purchasing travellers' cheques for business related expenses.
- (2) When travelling on government business outside of Canada, an employee may be reimbursed for the cost of procuring a passport where a passport is required and the employee does not hold a valid passport.
- (3) An employee will be paid in Canadian currency for any allowances or reimbursement for expenditures supported by receipts.
- (4) An employee shall be reimbursed for losses incurred due to any change in the rate of exchange for foreign currency purchased to meet allowed expenses when travel is required for government business outside of Canada.
- (5) An employee may claim the cost of travel medical insurance purchased for government business travel outside of Canada.
- (6) If an employee becomes ill and requires medical attention or hospitalization or both while travelling on government business outside of Canada, the employee may claim reimbursement of the costs in excess of personal coverage in Alberta and any purchased travel medical insurance.

25 Travel Using Private or Leased Aircraft

The deputy head or designate may authorize an employee to operate owned or leased private aircraft for government business when travel by road or rail is inconvenient or scheduled airline service is not available. An allowance may be claimed in:

- (a) the amount of \$0.89 per air mile travelled if the employee initiated the request, or reimbursement of the cost of leasing an aircraft, whichever is less; or
- (b) an amount equivalent to the cost of leasing an aircraft if the department has requested use of the employee's own aircraft and the air mileage rate does not cover the air transportation cost of the trip; or an allowance of \$0.89 per air mile travelled.

Part 8

Work Camp and Mobile Accommodation Expenses and Allowances

26 Work Camp Allowances and Expenses

- (1) If an employee uses accommodation and eats meals at a work camp maintained by the employer or a contractor, the employee may claim for reimbursement of meals, accommodation and bedding charges.
- (2) If the employer provides an employee with accommodation and kitchen facilities or a tent, trailer or other portable shelter, the employee may claim for a meal allowance of \$23.20 per day and reimbursement for the laundering of bedding.
- (3) If an employee provides their own mobile accommodation and cooking facilities, the employee may claim for a meal allowance of \$23.20 per day and an accommodation allowance of \$20.15 per night.
- (4) If a wage employee is not part of an approved mobile party and is requested to reside somewhere other than an approved work camp, the wage employee may claim an allowance of \$46.30 per day.

Part 9

Relocation Expenses and Allowances

27 Definition

In this Part, "family" means an employee's spouse, benefit partner, children and others who normally live with the employee and are members of the employee's household.

28 Eligibility for Relocation Expenses

- (1) When the deputy head or designate requires an employee to relocate, the employee may claim all relocation expenses and allowances in accordance with this Regulation.
- (2) When an employee requests and is granted a transfer, or is successful in a competition for appointment to a position, the employee may claim relocation expenses authorized by the deputy head or designate.

29 Time Off for Relocation

- (1) If an employee is required to relocate within Alberta, the employee shall be granted up to three work days leave with pay.
- (2) If an employee is required to relocate outside Alberta, the employee shall be granted leave with pay as authorized by the deputy head or designate.
- (3) If the deputy head or designate requires an employee to relocate when there is a change in job location, the employee shall be granted up to five work days leave with pay to locate a new residence.

30 Temporary Accommodation

- (1) If an employee requires temporary accommodation while relocating, the employee shall:
 - (a) be reimbursed for the cost of the accommodation for the employee and the employee's family; or
 - (b) receive an accommodation allowance of \$20.15 per night.
- (2) The maximum period of temporary accommodation for an employee and the employee's family is 30 calendar days, unless the deputy head or designate approves a longer period.

31 Meal and Per Diem Expenses While Relocating

An employee will be reimbursed while relocating at the rate of:

- (a) the meal expenses and per diem allowance for an employee on travel status; and
- (b) a \$17.10 subsistence allowance per day for each child under 10 years; and
- (c) a \$40.85 subsistence allowance per day for each additional family member.

32 Real Estate Fees

- (1) If an employee owns a residence, including a mobile home, which must be sold upon relocation, the employee shall be reimbursed for real estate fees up to a maximum of seven percent of the selling price of the residence.
- (2) The employee must reside in the residence, list the residence for sale within six months of being notified of the relocation and make every effort to sell the residence within one year.
- (3) The deputy head or designate may approve an extension to the time requirements.

33 Legal Expenses

- (1) An employee will be reimbursed for legal fees up to a maximum of \$1,950 when:
 - (a) an employee owns a residence, including a mobile home, which must be sold upon relocation; or
 - (b) if the employee must purchase a new residence; or
 - (c) if the employee must both sell and purchase a residence.

34 House Hunting Trip Expenses

The deputy head or designate may approve house hunting trip expenses and allowances for:

- (a) return transportation by the most economical and direct means for the employee and spouse or benefit partner; and
- (b) meal allowances and a personal allowance of \$7.35 per day for the employee and spouse or benefit partner; and
- (c) the cost of accommodation for the employee and the employee's spouse or benefit partner or a private accommodation allowance of \$20.15 per night; and
- (d) a private vehicle rate of \$0.165 per kilometre, or the cost of renting a car.

35 Transportation Expenses

- (1) The deputy head or designate may approve expenses for transportation costs:
 - (a) associated with relocating from the old residence to the new residence for the employee and the employee's family; and
 - (b) for household effects; and
 - (c) associated with relocating a mobile or modular home; and
 - (d) for the employee's own private vehicle.
- (2) If an employee travels from the old residence to the new residence in the employee's vehicle, a kilometre rate of \$0.165 may be claimed.

36 Government Owned Housing

If an employee occupies government owned housing and is required to relocate upon retirement, the employee may claim an allowance of \$854 to assist with the cost of relocating.

37 Incidental Expenses

- (1) An employee may be reimbursed for incidental expenses, including but not limited to:
 - (a) new drapes; and
 - (f) utility hookups; and
 - (g) any portion of legal expenses that exceeds the maximum limit of \$1,950.
- (2) The maximum amounts for incidental expenses are:
 - (a) an allowance of \$735; or
 - (b) reimbursement of actual expenditures with receipts to a maximum of \$1,832.

38 Other Discretionary Fees and Expenses

The deputy head or designate may authorize the employee to be reimbursed for all or part of:

- (a) a mortgage penalty fee paid to a mortgagee on an existing mortgage that is discharged before its term; and
- (b) an amount required to be paid to a landlord for breaking a tenancy lease before its expiration date; and
- (c) interim financing interest charges and administrative fees on a bridging loan required to provide the down payment on a new residence pending the sale of a former residence; and
- (d) duplicate housing costs incurred on new and former residences during the period when an employee is occupying and making mortgage or rent payments for the new residence but has not yet sold the former residence.

Section 39, Deleted, M.O. 6/2009 Oct-1-2009

Section 40, Deleted, M.O. 6/2009 Oct-1-2009