



## Treatment of Candidate Personal Expenses

### **Disclaimer**

This document sets out Elections Canada's current interpretation of the *Canada Elections Act* and is issued to assist the public in understanding the Act. The views expressed in this document are not law and are not intended to replace the official text of the Act. How the Act applies to any particular case will depend on the individual circumstances of that case.

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## Treatment of Candidate Personal Expenses

### ***Definition of candidate personal expenses***

- Under the *Canada Elections Act* (CEA) candidate personal expenses are a subcategory of electoral campaign expenses, which include all expenses reasonably incurred as an incidence of the election.
- While the CEA provides a non-exhaustive definition of personal expenses, it also identifies five general categories of candidate personal expenses: (1) travel and living; (2) child care; (3) providing care for a person with a physical or mental incapacity for whom the candidate normally provides such care; (4) in the case of a candidate who has a disability, additional personal expenses that are related to the disability; and (5) the CEA also deems expenses incurred to remunerate a candidate's representative at a polling station to be personal expenses of the candidate.
- The CEA grants the Chief Electoral Officer (CEO) the authority to establish additional categories of personal expenses and to fix maximum amounts that may be incurred for expenses in those categories. As a result, the CEO has established a category – “Other Personal Expenses” – for all personal expenses other than those in the categories listed above, along with an overall limit for that category.
- Candidate personal expenses must be incremental: expenses that a candidate would not normally incur had there not been an election. For example, the costs of day-to-day meals at home are not related to a campaign, whereas a candidate who had to travel because of the campaign might incur incremental expenses for the cost of meals.

### ***Limit on personal expenses***

- Although there are no specific maximums on the five categories established by the CEA mentioned above, all expenses claimed must be reasonably incurred as an incidence of the election and supported by appropriate documentation.
- However, the CEO has established an overall maximum of \$200 on the category of “Other Personal Expenses” that are reasonably incurred as an incidence of the election and that are supported by appropriate documentation.
- For example, items such as personal grooming and dry-cleaning expenses are categorized as “Other Personal Expenses” subject to the overall \$200 maximum for this category. Note, however, that because the expenses must be reasonably incurred as an incidence of the election, they can only include those that a candidate would not normally incur had there not been an election.

- Amounts that exceed the \$200 limit for this category constitute an electoral campaign expense if they are reasonably incurred as an incidence of the election.

### ***Paying and incurring of candidate personal expenses***

- Candidate personal expenses can only be incurred by the candidate, the official agent or a person authorized in writing by the official agent.
- Candidate personal expenses can be paid by the candidate personally or by the official agent, from the campaign bank account.
- Per diems cannot be claimed as candidate personal expenses. Only actual paid expenses can be claimed.

### ***Reporting of personal expenses and supporting documentation***

- The *Candidate's Statement of Personal Expenses* form (EC 20220) must be completed by the candidate (even if NIL) and provided to the official agent no later than three months after polling day.
- Only personal expenses paid by the candidate and not reimbursed by the official agent are to be reported by the candidate on this form.
- All candidate personal expenses are reported by the official agent in the *Candidate's Electoral Campaign Return* (EC 20120).
- Proof of payment and invoices or other documents evidencing the expense must be provided for all expenses of \$50 or more.
- Proof of payment and a record of the nature of the expenses must be provided for all expenses under \$50.

### ***Mileage claims***

- A mileage log is required in support of any mileage claims. This log should include for each day that mileage is claimed on: the date, the point of origin, the destination, the kilometres travelled and the purpose of the travel. Treasury Board of Canada Secretariat kilometric rates are accepted by Elections Canada and are available at [www.tbs-sct.gc.ca](http://www.tbs-sct.gc.ca).
- Mileage may not be claimed in addition to actual expense claims for fuel and rental costs.

### ***Reimbursement of personal expenses***

- For candidates entitled to a reimbursement, the reimbursement of personal expenses is calculated based on 60% of the total paid election expenses and paid personal expenses to a maximum of 60% of the spending limit in the electoral district. As a result, in certain circumstances the portion of paid personal expenses that is reimbursed may be less than 60%. The reimbursement of personal expenses will only be made if the expense is reasonable in the circumstances, as required by the CEA.

### ***Disclosure of personal expenses information***

- Please note that information on personal expenses disclosed in the candidate's return will be published on Election Canada's Web site and that detailed supporting documentation for those expenses is available for public inspection.