

2018

Instructions for
Consultants travel expenses



Instructions for the Consultant Travel Expenses Compensation

The following instructions should facilitate and expedite your compensation payment for the travel expenses you incurred when providing consulting services to CN.

In order to be compensated for their travel expenses, all Consultants are required to.

- Read/Agree to CN's Reimbursements of Travel Expense for Consultants/Contractors Policy.
- Complete the Consultant Travel Expenses Compensation Table.
- Provide all documentation such as receipts or invoices supporting the amounts claimed.
- Invoice CN for the total travel expenses amount less all recoverable taxes, in accordance with the information compiled in the Consultant Travel Expenses Compensation Table.

The instructions and our policy on the reimbursements of travel expense for consultants/contractors are available on our Supplier Portal.

Instructions for completing the Consultant Travel Expenses Compensation Table:

Step 1 - Enter your company's information.

1	2	3
Month	Year	Consultant's Name & Company name
February	2018	Consultant NAME - COMPANY NAME

1 Month: Select the month in which the expenses were incurred.

2 Year: Select the year in which the expenses were incurred.

3 Consultant's Name & Company name: Enter the legal name that you have registered your company under. Please do not use marks and/or abbreviations.

4	5	6	
Expense report Currency	Total Expense Payable to Consultant	Consultant GST/HST Number	Consultant QST Number
Canadian Dollar	\$0.00	NUMBER	NUMBER

4 Expense report currency: Select the currency in which your company will be paid in.

5 Total Expense Payable to consultant: This value has been calculated to inform you what the total value will be compensated.

6 Consultant GST/HST Number & Consultant QST Number: If you are registered for GST/HST/QST (Taxes) in Canada/Quebec, YOU MUST provide your registration number(s) in the correct field. This will impact the calculation of the amount you will be compensated.

Step 2 - Complete the information related to your travel expenses

You must itemize each travel expense item individually and complete all fields (required information) for each expense. Any missing or unclear information will delay the payment of your invoice or be refused until corrected.

7	8	9	10	11
Line Item	Receipt Date	Receipt Name	Location of expenditure	Expense Classification

7 Line Item: This is the sequence in which invoices must be ordered and please add the sequence number to the supporting document.

8 Receipt Date: Enter the date printed in the invoice/receipt that you have paid.

9 Receipt Name: Enter the company name printed from the invoice/receipt that you have paid.

10 Location of expenditure: Select the province/country in which the expense has been paid.

11 Expense Classification: Select one of the spend categories from the drop-down list for each. If you select the "Other Travel Expense", please ensure to provide a clear description for these expenses. The per diem allowance category is only to be used when it has been specified in your contract.

12	13	14
Description	Original Currency	Expense amount before taxes (In CDN currency)

12 Description: Enter a short description of the nature of the expense.

13 Original Currency: Select the original currency of the invoice/receipt was paid in.

14 Expense amount before taxes (In CDN currency): The original amount on the invoice/receipt that was paid in Canadian currency only.

23	24
Total Payable to Consultant (without Meal)	Total Payable to Consultant (Meal only)

23 Total Payable to consultant (without Meal): This is a calculated field and includes everything to be paid with the exception of meals.

24 Total Payable to consultant (Meal only): This is a calculated field and includes only meals to be paid.

15	16	17	18	19
GST from receipts*	HST from receipts*	QST from receipts**	Other sales taxes from receipts***	Tips

15 GST from receipts*: The GST amount on the invoice/receipt that was paid, if any. *(Can be refunded, if you are not registered)*

16 HST from receipts*: The HST amount on the invoice and/or receipt that was paid, if any. *(Can be refunded, if you are not registered)*

17 QST from receipts:** The QST amount on the invoice and/or receipt that was paid, if any. *(Can be refunded, if you are not registered)*

18 Other sales taxes from receipts*:** The PST amount on the invoice/receipt that was paid, if any. And or the State sales taxes in the U.S.

19 Tips: The amount of tip/gratuities on the invoice and/or receipt that was paid, if any.

25
Consultant Registration:

25 Consultant Registration: Select the province/country in which the consultant is registered to charge and collect taxes. This will determine the appropriate tax calculation below.

26	27	28	29	30	31
Subtotal Consultant invoices the firm	GST Consultant invoices the firm	HST Consultant invoices the firm	QST Consultant invoices the firm	PST Consultant invoices the firm	TOTAL TO INVOICE THE FIRM

26 Subtotal Consultant invoices the firm: This is a calculated field to help calculate the amount before taxes on the invoice to be sent to the firm hiring the consultant.

27 GST Consultant invoices the firm: This is a calculated field to help calculate the GST amount on the invoice to be sent to the firm hiring the consultant.

28 HST Consultant invoices the firm: This is a calculated field to help calculate the HST amount on the invoice to be sent to the firm hiring the consultant.

29 QST Consultant invoices the firm: This is a calculated field to help calculate the QST amount on the invoice to be sent to the firm hiring the consultant.

30 PST Consultant invoices the firm: This is a calculated field to help calculate the PST amount on the invoice to be sent to the firm hiring the consultant.

31 Total to invoice the firm: This is a calculated field to help calculate the total amount on the invoice to be sent to the firm hiring the consultant.

20	21	22
Expense with sales taxes (in FOREIGN currency)	Enter Exchange Rate	Foreign Expense in CDN currency

20 Expenses with sales taxes (in foreign currency): The original amount on the invoice/receipt in a foreign currency that was paid.

21 Exchange Rate: Enter the exchange rate, for any travel expense invoice/receipt paid in a different currency from your invoicing currency.

22 Foreign Expense in CDN currency: This is a calculated field to convert the amount in Canadian currency.

Note: The Excel tab called “Tax Reverse Calculator Canada” is to be used when the receipt only shows the total amount after tax. This calculator will identify the tax amount that you would enter when completing your expenses form.