

APPENDIX B

Travel Program – Mileage Rates* effective February 3, 2026

Region	First 5,000 kms	> 5,000 kms
Provinces	73	67
NT, YT, NU	77	71

*Mileage rates are expressed in terms of cents per kilometre.

The NCJC agreed to adopt the CRA kilometric rates commencing in 2025.

The limit on the deduction of tax-exempt allowances paid by employers to employees who use their personal vehicle for business purposes in the provinces will be 73 cents per kilometre for the first 5,000 kilometres and 67 cents for each additional kilometre.

For the territories, the limit will be 77 cents per kilometre for the first 5,000 kilometres, and 71 cents for each additional kilometre.

APPENDIX C

Travel Allowances effective January 1, 2026

Allowance	Daily Rate
<i>Composite meal & incidental allowances</i>	
Commercial	\$138.96 (\$158.16)
<i>Meal Allowance</i>	
Breakfast	\$34.07 (\$39.18)
Lunch	\$34.11 (\$39.23)
Dinner	\$59.78 (\$68.75)
<i>Incidental Expense Allowance</i>	
Commercial	\$11.00 (\$11.00)
<i>Extended Period in Travel Status Allowance</i>	
Composite	\$127.96 (\$147.16)
<i>Weekend Travel Home Transportation Allowance</i>	
Two-day Weekend	\$377.92 (\$416.32)
Three-day Weekend	\$566.88 (\$624.48)
Four-day Weekend	\$755.84 (\$832.64)
<i>Accommodation Allowance</i>	
Private/Corp/Institutional	\$50.00 (\$50.00)

The travel allowances are for travel in Canada* (rates in parentheses apply to NT, YT, NU and Nunavik only). With the introduction of the Nunavik Region as part of the northern areas, a new Per Diem expense item has been created: Per Diem – Nunavik Region.

*Travel in the USA is at the same rates as those given above, but payable in U.S. funds. For travel in the USA the rates in parentheses apply to Alaska only.