

CLINICAL FACULTY ALLOWANCE
Faculty of Health Sciences
Professional Expense Reimbursement Program
2018-2019

NOTE Change: The **DATE** on your receipts **must** be within the current fiscal year May to April

Please read **ALL** the information below before completing your Professional Expense Allowance (PEA) claim.

Each member of faculty may submit a claim up to two times during the budget year. One claim may be submitted during the month of **October** and the second claim in **March** to ensure year-end cut off. Members are encouraged to submit claims as soon as their receipts total the yearly maximum.

PLEASE NOTE: To comply with Canada Revenue Agency regulations, all material included for professional expense reimbursement remains the property of Queen's University.

A. Full-time Clinical GFT

1. All full-time clinical GFT faculty will be eligible for a professional expense reimbursement of \$390.00.
2. Faculty on Reduced Periods of Responsibility or Sabbatical will be eligible for the professional expense reimbursement as indicated.

B. Clinical Adjunct Staff

All Clinical Adjunct Staff who receive remuneration from Queen's and are not in the bargaining unit, will be eligible for a professional expense reimbursement allowance according to the following teaching load:

1. One full-time course or equivalent (over the fiscal year) the professional expense reimbursement will be 1/4 of the full-time faculty level.
2. Greater than one full-time course equivalent (over the fiscal year) the professional expense reimbursement will be 1/2 of the full-time faculty level.

Eligibility

In cases where eligibility may be in question, the appropriate dean will make a final determination.

Reimbursement of Expenses

Allowable expenses are those incurred

- a. by the faculty member personally (no reimbursement of a university account will be reimbursed from PEA). The funds are designated strictly for use by the individual faculty member for his/her own professional development,
- b. during employment at Queen's, and
- c. within the current budget year.

University accounts cannot be reimbursed from Professional Expenses because such payment does not meet the requirement of reimbursing the Member for personal expenses. This also violates the University [purchasing](#) (Item 14. *The University purchasing system may not be used for personal purchases*).

Research accounts cannot be reimbursed from Professional Expenses. Provincial tax law requires all items charged to Research Accounts to be used 95% for research. The PEA was established to assist faculty in their professional development and enhance their teaching, and cannot therefore be interpreted as 95% research-related.

The Professional Expense Allowance normally shall be used only to defray the following professional expenses :

1. **Membership fees** for professional and/or learned societies related to the faculty member's discipline;

Required Documentation: preferably a receipt from the society. However, it is recognized that most societies will not provide receipts, so you must provide alternate documentation. You must submit a photocopy made of the completed renewal notice before it was returned to the society AND proof of payment, such as a credit card statement showing that item; or, if renewing on-line, you must print the on-line confirmation page.

2. The purchase of **books** related to the faculty member's discipline;

Required Documentation: an original **itemized store receipt**, listing books purchased and GST amount.

3. Subscriptions to professional and/or learned **journals**;

Required Documentation: see #1 Membership fees (above)

4. **Registration fees for scholarly conferences** ;

Required Documentation: a receipt issued by the host body. IF all you are claiming is the registration itself, you do not need to complete a travel claim form as well. If claiming for travel to the conference, list the registration fee under "Miscellaneous" on the travel claim form.

5. **Travel** including transportation, food and accommodation (subject to University policies) to attend relevant scholarly conferences/seminars or to visit other universities or research sites to conduct research and scholarly work.

Required Documentation: You must complete a university travel form (old pink form - now found online at <http://www.notes.queensu.ca/Finance/NewFinForms.nsf> -select domestic or international form).

Note the regulations imposed by Financial Service's **Travel & Subsistence Policy** --in particular: "When requesting reimbursement for air travel you must include the invoice from the travel agent and the ticket stub" and "Queen's travelers using e-ticketing must provide a copy of the itinerary/invoice (provided to them prior to travel) and the original boarding pass."

See [Travel](#) (below) for other restrictions on travel claims against PEA.

6. Page and reprint charges or costs incurred in the preparation and completion of **scholarly manuscripts**;

Required Documentation: original receipt from copy store; original receipt for cost of submission to journal.

7. **Instructional and research materials** such as software, equipment, computing supplies and/or stationary supplies [see *Definitions for restrictions on equipment purchases* ;] [See *Carry forward of Expense Receipts Exception*.]

Required Documentation: original itemized store receipt.

In cases where a computer or related equipment will be claimed over several years, the **original** invoice must be submitted each year. The department office sends a memo asking Financial Services to return the original receipt to the faculty member, after stamping it to indicate how much value has been claimed in each fiscal year. The faculty member must re-submit the same stamped receipt with the next year's claim in order to be reimbursed for the balance of value.

Even if your computer is purchased through payroll deduction, you must still submit an original receipt showing the entire cost of the purchase, and follow the same procedure outlined above.

8. **Professional/academic development or upgrading** ,

Required Documentation: receipt for courses taken.

9 Research assistance.

Required Documentation: original receipts for internet service or dedicated computer telephone line, photocopying and library charges or similar expenses.

Important Note: Payments made by faculty members to *individuals* for research or other services **cannot** be reimbursed from Professional Expenses. (Such payments would have to be treated as salary to the researcher and cannot be made from reimbursement-only accounts.)

Expenses whose relevance to professional duties is not obvious must be clearly explained.

Dates and Deadlines

All forms must be signed by the Department Head and be posted to the General Ledger **NO LATER THAN MONDAY, OCTOBER 15, 2018** for the first claim AND **MONDAY MARCH 25, 2019** for the second claim so that the budget year can be closed out in a timely fashion.

All receipts submitted for a 2018-2019 claim must be dated **May 1, 2018 or later**. Unacceptable receipts will be returned.

Claims submitted by retiring faculty must contain only receipts dated **prior** to the date of retirement. It will be appreciated if they submit their claim as soon after their retirement date as possible.

Definitions

1. According to Financial Services, for purposes of GST/HST, a book is defined as: "The traditional definition plus:

- * bound copies of photocopies- "bound" meaning that there are two or more staples in the spine;
- * a magazine or periodical with less than 5% advertising, which is acquired by subscription;
- * bound collections of magazines or periodicals, as long as they contain less than 5% advertising;
- * audio tapes of books."

2. "Books and Journals" **do not** include

- * video tapes, CD ROMs, microfilm and similar methods of providing printed text
- * journals delivered by on-line subscription (e-mail);
- * stationary items such as Day timers, magazines and newspapers, even when purchased at a bookstore;
- * subscriptions to newspapers, for example the *Globe & Mail*;
- * subscriptions to general circulation magazines-- for example, *PC World, Macleans, Popular Science or Business Week* -- because of the amount of advertising in the magazine;
- * any item subject to provincial sales tax.

These materials must be included among "Supplies".

3. "Equipment" may include a computer and peripherals such as printer, scanner, etc. It is acceptable for these items to be located in an office within the member's home. It is **NOT** acceptable for any other items reimbursed from the PEA to be located other than on Queen's campus, e.g. an office chair or bookcase **MUST** be located in the member's Queen's office.

Receipts in Foreign Currency

For expenses in foreign currency, please provide the amount in Canadian dollars- e.g., note the amount from your credit card statement and write it on the original receipt. If the exchange rate is shown, please indicate that as well. If the foreign expense includes a charge for HST --for instance, when ordering a subscription paid in US\$ where HST is charged by the American publisher-- the HST amount should be converted to Can\$ at the same rate.

If your expenditure was not charged to a credit card and you need to determine the rate, you can use the Currency Converter provided at the Xircom website for same-day conversions; or, if you need to convert an

expenditure from several months ago, use the www.bankofcanada.ca/en/exchform.htm site where you can scroll down the page to select the date of your purchase, then click on the "Convert" button (after selecting the 2 currencies involved, and choosing "Cash Rate").

New Faculty Members

Receipts submitted by new faculty members should be dated within the same May-April annual cycle as their start date at Queen's.

Members hired for a limited time period- e.g. a two-year non-renewable appointment- should also see the note below regarding issuing a [T4](#) for reimbursement of equipment purchases.

Retiring Faculty and Departing Faculty

Claims submitted by retiring faculty must contain only receipts dated prior to the date of retirement. It will be appreciated if they submit their claim as soon after their retirement date as possible.

PLEASE NOTE: T4 REPORTING

Faculty members who wish to use PEA to purchase a computer within approximately 3 years of retirement should be aware that if someone is reimbursed by the University for a piece of equipment and then retire before the equipment's useful life ends, they may be T4'd upon their retirement for some portion of the equipment's value. The "useful life" of a computer is considered to be approximately 3 years; other pieces of equipment such as printers may have a longer lifespan.

New members hired for specified time periods -for example, a two-year non-renewable appointment- will be subject to the same regulations, and will receive a T4 for the undepreciated value of equipment for which they were reimbursed, if they take the equipment with them when leaving the university.

Travel

Financial Services state emphatically that **if you received a Travel Advance, you cannot claim the cost of this travel as a Professional Expense Reimbursement**. The scenarios below assume that you have not received a travel advance. In all cases you must submit a [travel form](#) as well as your PEA claim form.

* If you are splitting the cost of conference travel between PEA and a grant received through **Research Services**, you must point this out when submitting your PEA claim. You should submit a copy of the letter from Research Services notifying you of your grant. Specify the amount to be charged against your research grant, and the amount for PEA.

* If you are charging part of the travel expense against a **departmental** account, you must show that account code on the travel form and that line must be signed by a person authorized to sign against that account, before you submit it with your PEA claim.

**Faculty of Health Sciences
Professional Expense Reimbursement Claim Form**

- It is the responsibility of each faculty member to read the information pages above prior to submitting claim, particularly in regard to acceptable documentation. Failure to comply with requirements regarding original receipts, travel forms, etc. usually results in delays in processing claims. Some new guidelines are included above.
- This completed Professional Expense Reimbursement Claim Form, together with receipts, is to be submitted to Financial Services through the Department Head. Members may submit up to 2 claims per budget year. To permit timely closing of the budget account, all claims must be received in **Financial Services** no later than **Friday, March 1, 2019.**

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Category	\$ Cdn (Total expenditure per category including all taxes)	GST/HST Amount
Professional Dues		
Books & Journal Subscriptions		
Equipment and Supplies		
Conference and Research Travel (attach a completed Travel Expense Form)		
Research Expenses (photocopying, computer toll, Library fees)		
Other (please specify)		
TOTAL:		

*Please ensure that H.S.T. is calculated from receipts and recorded in the appropriate column of this form

Name of Applicant (Please Print)

Approval of Dept. Head or Dean

Department

Signature of Applicant

Employee Number

Date of Claim

Date:		<u>Authorized</u> Signature:			<u>Budget</u> Approval:		
Fund	Dept	Account	Program	Class	Project	Amount	<u>GST</u> Amount
10000		641012					
Total:							