



Professional Development Expense Claim Form

Part-Time Individual Allotment

Full-Time Individual Allotment

Chair Allotment

Name _____

Unspent Balance as Available on MyMRU

Employee ID# _____

Amount of this claim

Telephone _____

Balance remaining

Description of Expense	Expense Net of Tax	GST Tax Paid	Total Expense (CAD)
Total in Canadian Dollars			

GUIDELINES:

- Reimbursement for expenditures will only be for those expenditures made by the claimant which relate directly to the claimant's responsibilities for teaching, research, professional or general University duties.
- Reimbursements of approved PD expenditures are not reported by the University as employment income, therefore no portion may be claimed as a valid deduction for income tax purposes.
- To retain the non-taxable status of expenditures, the University must ensure that Canada Revenue Agency guidelines are strictly adhered to and are reasonable and appropriate for the business activity undertaken.
- All goods are to be purchased with the express understanding that items of a physical nature, with a continuing value, are being purchased on behalf of the University and remain the property of the University.
- Any personal benefit that is not incidental will be deemed to be personal and as such the value will be taxable to the claimant.
- Each claim must be supported by original receipts and/or original evidence of payment which will not be returned to the claimant.
- Employees on leave may claim expenses incurred prior to taking leave but do not accumulate additional PD allotments during their leave period.
- Advances against future allocations are **not** permitted – claimant will be solely responsible for the purchase if it exceeds their available individual balance.
- Two or more employees may pool their respective allocations for the purpose of purchasing capital equipment. All such claims must be submitted together, with one claimant providing the original invoice and the supplier's receipt. The other claims must refer to the lead claim, and be supported by their own evidence of payment.
- See Collective Agreement Article 18 for program eligibility and annual allocation.

ALLOWABLE EXPENDITURES:

The Tax-free reimbursement for payment for professional development expenditures is subject to Canada Revenue Agency (CRA) regulations including ruling, opinions and interpretation bulletins which may change from time to time. Under current review is the tax free eligibility of computers, electronic devices and equipment.

- 1) Books, manuscripts, magazines, subscriptions, equipment, instruments or materials and services of a similar nature, which are to be used to expand or support the faculty member's professional knowledge or skills.

- 2) Tuition or other fees for professional training courses, as evidenced by the original tax receipt.
- 3) Travel or local expenses and registration fees related to conferences or seminars attended by the employee.
- 4) Membership dues in professional associations or societies, but not Faculty Association dues.
- 5) Computer hardware, software, or related peripheral devices used to support or expand the member's professional knowledge or skills, with the following conditions:
 - Warranty and after warranty support is with external vendor purchased from; IT Services technical support is not applicable.
 - MRU licensed software inclusive of but not limited to MS Office, McAfee Antivirus, Adobe Acrobat Pro will not be installed on a PD funded computer.
 - Computer is for home use; MRU network connectivity is limited to wireless access only.
 - PD funded computers are not to supplement or replace administrative primary assigned computers.
 - PD funds may not be used for the reimbursement of data plans associated with technology acquisitions.

SUBMISSION OF CLAIMS:

Faculty members must verify current available PD funding on MyMRU and complete a professional development expense claim.

For #'s 1, 2, 3, and 4 above:

- Attach all original receipts and original evidence of payment, certify and secure approval from the Dean/Director of your Faculty or Department Head and forward the completed form to payroll.
NOTE: All purchases with a continuing value are University property and will be tracked.

For # 5 above:

- Verify your available PD Fund Balance on MyMRU.
- Once funding is verified, you may order your computer/peripheral from a vendor of your choice.
- **NOTE: All computers are University property and will be tagged as property of the university.**

FACULTY MEMBER CERTIFICATION:

I have reviewed and am in compliance with the eligibility criteria and terms as set out in the MRFA Collective Agreement, Article 18.

I hereby certify that the expenditures of this claim were incurred with due regard for reasonable economy and are directly related to my responsibility for teaching, research, professional or general University duties, and by signing this form I understand and will adhere to the Guidelines as identified on this claim form. I am solely responsible for these expenditures if they exceed my available PD balance.

 Signature of Faculty Member (claimant)

 Date

DEAN/ DIRECTOR/ DEPARTMENT HEAD APPROVAL: I hereby certify that the expenditures of this claim are directly related to the claimant's direct responsibility for teaching, research, professional or general University duties, and are in accordance with the Guidelines as outlined on this claim form.

 Signature of Dean/Director/Dept. Head

 Date

Asset Information

Serial Number: _____