



## Professional Development Expense Claim Form

Contract Individual Allotment

Faculty Individual Allotment

Chair Allotment

Name \_\_\_\_\_

Employee ID# \_\_\_\_\_

Telephone \_\_\_\_\_

Unspent Balance as Available on MyMRU

Amount of this claim

Balance remaining


Description of Expense	Expense Net of Tax	GST Tax Paid	Total Expense (CAD)
<b>Total in Canadian Dollars</b>			

**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.
- 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.
- Refer to MRFA 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.

- 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 **are not** considered assets of the University and do not qualify for any IT Services hardware or software support.
  - a) Computer is for home use; MRU network connectivity is limited to wireless access only.
  - b) PD funded computers are not to supplement or replace administrative primary assigned computers.

**SUBMISSION OF CLAIMS:**

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

- 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.

**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, or personal professional development, and by signing this form I understand and will adhere to the Guidelines.

MRFA Collective Agreement: [https://www.mtroyal.ca/EmploymentCareers/HumanResources/\\_pdfs/mrfa\\_2018\\_to\\_2020.pdf](https://www.mtroyal.ca/EmploymentCareers/HumanResources/_pdfs/mrfa_2018_to_2020.pdf)

\_\_\_\_\_  
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, or personal professional development, and are in accordance with the Guidelines.

\_\_\_\_\_  
Signature of Dean/Director/Dept. Head

\_\_\_\_\_  
Date