

# Professional Expense Reimbursement

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Faculty of Arts and Science, Queen's University

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## Eligibility

Each member of faculty may submit a claim **up to three times** during the budget year (May 1-April 30). Irrespective of the number of claims submitted, Members are limited to the yearly maximum plus any carry-forward of unclaimed allocation from the two previous years. Annual maxima for 2014-2015 are:

QUFA Faculty Members (Non-Term Adjunct)	\$1,764
Term Adjunct Faculty Members per 0.5 credit course or equivalent	\$ 251

NOTE: be careful of the DATE on receipts submitted. A receipt being submitted for the first time MUST be dated within the current or previous fiscal year (May 1-April 30), even if claiming unused reimbursement balances carried forward from prior years. This may be one drawback if claims are submitted only every third year: please plan accordingly to ensure your receipts will be valid.

Please read ALL the information in this document before completing your Professional Expense Reimbursement (PER) claim.

Pay particular attention to guidelines regarding personal-use portions of certain expenses. See Personal-use Portion below.

## Process

As noted on the PER form, to avoid significant processing delays, claims should be submitted during the following periods;

**January 15-March 31 (2.5 months)**

**May 15-Aug 15 (3 months)**

**September 15-November 15 (2 months)**

Of particular note, **please avoid waiting until the end of March where there has historically been a significantly high volume of claims.** Members are encouraged to adhere to these dates to avoid competing administrative requirements near the beginning and end of terms and the month of November. These periods above still provide claims processing coverage for roughly two-thirds of the year, so to the extent that a Member can control the timing of their professional expense and the resulting claim, support staff would appreciate adherence to this schedule.

All forms must be signed by the Applicant and the Department Head.

Payment will be made directly to the bank account in which the Member's salary is deposited, rather than by cheque. Payment may take up to four weeks to appear in the account, possibly longer in periods of higher volume or if not submitted during preferred periods above.

Materials claimed through this PER program remain the property of Queen's University.

## Allowable Expenses and Documentation

Allowable expenses are those incurred by a QUFA Member;

- a) To maintain and enhance their academic and professional competence, and their respective disciplinary or specialist expertise, as defined in the QUFA Collective Agreement
- b) during their employment dates at Queen's,
- c) within the current or the preceding budget year (unless a receipt had previously been submitted for a large purchase such as a computer), and
- d) personally (i.e. no reimbursement of a university fund or project code will be made from PER).

## List of Allowable Expenses

The Professional Expense Reimbursement (PER) 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:** a receipt from the society. However, it is recognized that many societies will not provide receipts, so the Member must provide alternate documentation. The Member must submit at least 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; the photocopy is to be accompanied by a signed narrative for missing receipts. A template for this narrative can be found using only page 2 of the following form for missing receipts (ignoring the account information section) - [http://www.queensu.ca/financialservices/forms/FIN-FRM-010-Cheque\\_Requisition\\_HST\\_2013-06-13.pdf](http://www.queensu.ca/financialservices/forms/FIN-FRM-010-Cheque_Requisition_HST_2013-06-13.pdf). If memberships are renewed on-line, the on-line confirmation page must be printed and submitted as a receipt.

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

**Required Documentation:** an original itemized store receipt, listing books purchased and GST/HST 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. Reimbursement may not be claimed prior to attendance at the conference. Include the registration fee under "Miscellaneous" on the Travel Expense form - [http://www.queensu.ca/financialservices/forms/FIN\\_FRM-006-Travel\\_Expense\\_Advance\\_2013-07-19.pdf](http://www.queensu.ca/financialservices/forms/FIN_FRM-006-Travel_Expense_Advance_2013-07-19.pdf) .

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. If attending a conference or seminar, University policy requires the Member to include a copy of the program or itinerary. In particular, a copy of the registration form to indicate whether the registration fee includes meals, is required to be included;

**Required Documentation:** completion of a Travel Expense form is mandatory- [http://www.queensu.ca/financialservices/forms/FIN\\_FRM-006-Travel\\_Expense\\_Advance\\_2013-07-19.pdf](http://www.queensu.ca/financialservices/forms/FIN_FRM-006-Travel_Expense_Advance_2013-07-19.pdf).

TIP: fill in the form on-line to allow many automatic calculations then print the completed form.

Note the regulations in the University Travel and Business Expense Policy - [http://www.queensu.ca/financialservices/policy/newtravelpolicy/Travel\\_and\\_Related\\_Expenses\\_Policy\\_FINAL\\_R3.pdf](http://www.queensu.ca/financialservices/policy/newtravelpolicy/Travel_and_Related_Expenses_Policy_FINAL_R3.pdf) - in particular, the invoice from the travel agent and the ticket stub or e-ticket, as well as the original boarding passes must be included.

Parking on Queen's University campus is not a permissible expense for PER.

See additional 'Travel' section (below) for other restrictions on travel claims against PER.

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 stationery supplies [see Definitions for restrictions on equipment purchases];

**Required Documentation:** original itemized store receipt.

If computers are purchased through payroll deductions, an original receipt showing the entire cost of the purchase must be submitted. Faculty members can then claim the amounts actually paid. The same procedure outlined below can be followed for carry-forward of claim receipts.

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

**Required Documentation:** receipt for courses taken.

9. **Research assistance.** Payments made by faculty members to individuals for research or other services are not permissible for PER. Payments made to named businesses or institutions for services such as library reproductions or photo reprints are acceptable.

An appropriate portion of the cost of an internet connection may be claimed. It is up to the Member to determine what percentage is related to professional expenses. See "Personal-use Portion" below.

**Required Documentation:** original receipt from a company for itemized service or for each month being claimed for internet service.

In general, expenses whose relevance to professional duties is not obvious must be clearly explained.

## Carry-forward of Unused Reimbursement

Under the terms of the Collective Agreement, "If a Member incurs less than the maximum [allowable professional expense reimbursement] in any year, the balance can be carried forward for two (2) years."

The amount of any unused PER is added it to the maximum amount for the current year.

Use only the current year's PER form.

## Carry-forward of Expense Receipts

Expense receipts are normally not applied against more than one year's maximum reimbursement. Exception is made for large purchases such as a computer (see item 7 above).

Where partial claims are intended to be submitted over several years, the original invoice must be submitted each year. In these circumstances, Financial Services will be asked to return the original receipt 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 following year's claim in order to be reimbursed for additional amounts. These multi-year reimbursements are subject to the availability of authorized PER fund balances.

## Definitions

1. According to the Canada Revenue Agency, for purposes of HST, a book is defined as:
  - a printed book or an update of a printed book;
  - an audio recording 90% or more of which is a spoken reading of a printed book (e.g., an "audio book");
  - a bound or unbound printed version of scripture of any religion;
  - a printed book with a read-only medium that is wrapped, packaged or prepared for sale as a single product where the read-only medium contains material 90% or more of the value of which is reasonably attributable to a reproduction of the printed book and/or material that makes specific reference to the printed book and its content, and that supplements and is integrated with that content; and
  - a printed book with a read-only medium or a right to access a website (or both) that is wrapped, packaged or prepared for sale as a single product specially designed for use by students enrolled in a qualifying course where the read-only medium or website contains material related to the subject matter of the printed book.
  
2. "Books and Journals" do not include
  - a newspaper (A rebate is available on qualifying newspapers in Ontario. For more information, see GST/HST Info Sheet GI-060, Harmonized Sales Tax for Ontario - Point-of-Sale Rebate on Newspapers);
  - a magazine or periodical acquired otherwise than by way of subscription;
  - a magazine or periodical in which the printed space devoted to advertising is more than 5% of the total printed space;
  - a brochure or pamphlet;
  - a sales catalogue, a price list or advertising material;

- a warranty booklet or an owner's manual;
  - a book designed primarily for writing on;
  - a colouring book or a book designed primarily for drawing on or affixing thereto, or inserting therein, items such as clippings, pictures, coins, stamps, or stickers;
  - a cut-out book or a press-out book;
  - a program relating to an event or performance;
  - an agenda, calendar, syllabus, or timetable;
  - a directory, an assemblage of charts or an assemblage of street or road maps, but not including a guidebook or an atlas that consists in whole or in part of maps other than street or road maps;
  - a rate book;
  - an assemblage of blueprints, patterns or stencils; or
  - an assemblage or a collection of, or any item similar to, the above items.
3. "Equipment" may include computer-related 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 PER 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.
  4. "Other" may include office supplies, postage or delivery charges, photocopying, and library expenses such as fees for inter-library loan (ILL). Library fines cannot be reimbursed.

## Receipts in Foreign Currency

For expenses in foreign currency, please provide the amount in Canadian dollars - e.g., note the amount from a 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 GST -- for instance, when ordering a subscription paid in US\$ where GST is charged by the American publisher -- the GST amount should be converted to CDN\$ at the same rate.

Exchange rate conversions can be found at the following sample web sites <http://www.bankofcanada.ca/rates/exchange/10-year-converter> or [www.oanda.com/convert/classic](http://www.oanda.com/convert/classic)

## Personal-use Portion

Queen's University reimbursements of professional expenditures are not to include personal-use portions. There are several examples of expenditures (e.g. internet connections, cellular phones, Blackberries) that may have both educational/professional elements as well as personal-use elements. The Faculty of Arts & Science expects that Members will reduce their professional expense reimbursement claims by any estimated personal-use portions, prior to requesting reimbursement.

In the event that an individual requests reimbursement for an expenditure of the nature described above, you must include a written statement on each relevant invoice or source document, such as "personal use portion is x% (or \$x) so please reimburse for the difference" and sign and date beneath that statement, even if 'x' is considered to be zero. Such requests without this declaration should not be processed. To help facilitate timely processing of such claims, please pro-actively attend to this declaration requirement.

## Travel

If a Travel Advance was previously received, those related travel costs cannot be claimed as a Professional Expense Reimbursement. The three scenarios below assume that no travel advance was received. In all cases a Travel Expense form must be submitted [http://www.queensu.ca/financialservices/forms/FIN\\_FRM-006-Travel\\_Expense\\_Advance\\_2013-07-19.pdf](http://www.queensu.ca/financialservices/forms/FIN_FRM-006-Travel_Expense_Advance_2013-07-19.pdf) as well as the PER claim form.

- If the cost of conference travel is being split between PER and the Arts & Science Conference Travel Support grant available to Assistant Professors, the latter must be applied for prior to travelling. Download and print the form from the Arts and Science website at [http://www.queensu.ca/artsci/sites/default/files/ASC\\_conf\\_travel\\_support\\_applic\\_201303.pdf](http://www.queensu.ca/artsci/sites/default/files/ASC_conf_travel_support_applic_201303.pdf) - complete it, obtain Head's signature, then submit documents to the Dean's Office. When the PER claim is submitted, include a travel claim form and indicate on that form that the Arts & Science Conference Travel Support grant was previously approved as travel support and claim only the difference against PER.
- If the cost of conference travel is being split between PER and a grant received through Research Services, this must be noted when submitting the PER claim. The claim should include a copy of the grant notification letter from Research Services. Specify the amount to be charged against the research grant and the amount for PER. The claim will be forwarded to Research Services for signature after the PER portion is processed in the Faculty Office.
- If part of the travel expense is to be charged to sources other than PER, that relevant code must be shown on the travel form and that line must be signed by a person authorized to sign against that code, before submitting with the PER claim.

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