## Contents

I. Background .............................................................................................................................. 1

II. Eligibility ............................................................................................................................... 1

III. Claim Process ...................................................................................................................... 1

IV. Allowable Expenses ........................................................................................................... 2

V. Travel .................................................................................................................................... 3

VI. Acceptable Documentation/Receipts .................................................................................. 4

VII. Receipts in Foreign Currency ............................................................................................ 5

VIII. Personal-use Portion ......................................................................................................... 5

IX. Carry-forward of Unused Allowance .................................................................................. 5

X. Carry-forward of Expense Receipts ..................................................................................... 6

XI. Contact Information ........................................................................................................... 6
I. Background

In accordance with Queen’s University Faculty Association (QUFA) collective agreement, the Faculty of Arts & Science’s Professional Expense Reimbursement plan (“PER”) recognizes that faculty members incur professional expenses in order to maintain and enhance their academic and professional competence, and their respective disciplinary or specialist expertise.

PER is a reimbursement plan rather than an allowance. The University provides its best effort to ensure that reimbursement of expenses under the plan, as a non-taxable benefit to faculty members, is accepted by the Canada Revenue Agency (CRA). Should reimbursement of expenses be deemed otherwise by CRA, Queen’s University will not be held responsible or liable for any claim.

II. Eligibility

All faculty members with appointments in the Faculty of Arts and Science at Queen’s, during the period May 1 to April 30 in the fiscal year claimed, are eligible for professional expense reimbursement as outlined in Queen’s University Faculty Association (QUFA) collective agreement.

Faculty members who are on reduced appointment or leave are eligible for full reimbursement. Similarly, faculty members who are newly appointed or end their appointment during the claim year are entitled to the annual maxima; however, expenses claimed must be incurred during the employment period within the Faculty of Arts and Science at Queen’s. All departing faculty, including retirees, can only claim receipts dated prior to the date of resignation/retirement and should submit their claim within one month following their departure from Queen’s.

Please refer to most recent QUFA collective agreement for the annual maxima. If a faculty member incurs less than the maximum PER entitlement in any year, the balance can be carried forward for a maximum of two (2) years. Expenditures must be dated within the current or preceding fiscal year.

Please pay particular attention to guidelines regarding personal-use portions of certain expenses. Refer to the Personal-Use Portion section below.

III. Claim Process

- All PER claim requests must be submitted to the attention of Amanda Fulker, Financial Assistant, in the Faculty of Arts and Science, Dean’s Office.
- Receipts must be dated during the period May 1st to April 30th of the current or preceding fiscal year. For example, all receipts submitted for a fiscal 2017-18 claim, must be dated May 1, 2016 or later.
- Claimants must complete the PER claim form and submit the form, along with original receipts or original invoices and proof of payment; photocopied receipts will not be accepted. Note: copies of
electronic receipts are acceptable for online purchases only. Please refer to the “Acceptable Documentation/Receipts” section of this document for further information.

- For travel related expenses, complete and submit a [travel claim form](#) along with the PER claim form.
- All PER forms must be signed by the Applicant and the Department Head.
- If you are claiming a “professional-use” portion of an expense, please include a written statement on each relevant invoice or source document. Note: Please refer to the [Personal-use Portion](#) section of this document.
- Incomplete submissions will be returned to the Applicant.
- Expenses claimed must be in compliance with University policies.
- Payment will be made by direct deposit.

In accordance with Queen’s policy, materials claimed through this PER program remain the property of Queen’s University.

### IV. Allowable Expenses

As stated in the [QUFA collective agreement](#), PER covers only expenses that are directly related to the performance of teaching, research and professional duties. Expenses that are personal in nature (i.e. personal effects for travel or field trips) are not eligible for reimbursement.

An expense originally paid for by the University and subsequently reimbursed is not eligible under this plan. (Examples: photocopying, telephone calls, telephone features, etc). Also, parking on Queen’s University campus is not a permissible expense for PER.

Allowable expenses are those incurred by a QUFA Member:

- to maintain and enhance their academic and professional competence, and their respective disciplinary or specialist expertise, as defined in the QUFA Collective Agreement
- during their employment with the Faculty of Arts and Science at Queen’s University,
- within the current or the preceding budget year, and
- personally (i.e. no reimbursement of a university fund or project code will be made from PER).

PER will be granted for the following professional expenses:

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

2. The purchase of **books, journals, subscriptions** or other similar professional publications related to the faculty member's discipline. The item must be purchased and received in the claim period.
3. Fees for professional/academic development or upgrading, such as **conference or course registration fees**.

4. **Travel** including transportation, food and accommodation (subject to University policies) related to:
   a. Attending relevant scholarly conferences/seminars. **Note**: University policy requires the faculty member to include a copy of the program or itinerary and registration form to indicate whether the registration fee includes meals.
   
      Please refer to the “**Travel**” section in this document for further information.

5. Costs to prepare and complete **scholarly manuscripts** (i.e. page fees, print charges, etc.).

6. **Instructional and research materials** such as software, equipment, computing supplies and/or stationery supplies. 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.

7. **Research assistance**. Payments made to named businesses or institutions for services such as library reproductions or photo reprints are acceptable. Payments made by faculty members to individuals (i.e. graduate students) for research related assistance will only be reimbursed if sufficient documentation is provided (i.e. copy of agreement and proof of payment).

8. **Usage fees for cell phones, PDAs or internet connections** are eligible. Please note that these expenses must be pro-rated to reflect the professional use portion only. Claimants need to submit a declaration of the percentage of professional usage and a copy of the statement for each month claimed. Refer to the **Personal-use Portion** section of this document.

9. **Office furniture and office equipment** for use on campus only (not for a home office). Decorative items for the office are not eligible. “Office 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.

10. **Academic regalia**

V. **Travel**

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 is permissible. You must complete both the **PER Claim Form** and a **Travel Expense form**.
For registration fees, a receipt issued by the host body must be submitted. If you are only claiming 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.

If a travel advance was received, related travel costs cannot be claimed as a Professional Expense Reimbursement.

For further information on the University’s policy regarding reimbursement of travel, detailed information can be found using the following link:

If a portion of the travel is covered by another funding source, please review the following information:

- If the cost of conference travel is being split between PER and a grant received through University Research Services, this must be noted when submitting the PER claim. The claim should include a copy of the grant notification letter from University Research Services. Please specify the amount to be charged against the research grant and the amount for PER. The claim will be forwarded to University 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 chartfield 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.

VI. Acceptable Documentation/Receipts

a. Purchases made in person: Original receipts or original invoices along with proof of payment are required; photocopies will not be accepted.

b. On-line Purchases: Print the electronic document that indicates the date, supplier, the nature and cost of the item(s), applicable taxes, GST Registration number, if applicable, and method of payment. If the method of payment is not noted on the receipt, attach documentation that indicates payment. For example, if paid by credit card, attach a copy of your credit card statement highlighting the specific transaction. You may obliterate any information on the credit card statement not relevant to the specific transaction.

c. Recurring Expenses Paid by Pre-authorized Payment: Recurring monthly expenses such as internet access fees are often paid by pre-authorized payment to a credit card or bank account. The supplier or service provider provides paper or electronic invoice of each charge. The method of payment is indicated on the invoice. Submit the invoice for each period claimed. Internet service providers provide electronic access to accounts so that the invoice may be printed. In the event that no invoice is available and payment was by credit card, please submit a copy of your monthly credit card
statement and highlight the specific transaction. You may obliterate any information on the credit card statement not relevant to the specific transaction.

**NOTE:** Please pay close attention to the date on all receipts submitted with your claim. All receipts must be dated within the current or previous fiscal year, even if claiming unused reimbursement balances carried forward from prior years.

**VII. Receipts in Foreign Currency**

For expenses incurred in foreign currency, please provide the amount in Canadian dollars - e.g., if paid by credit card, please provide a copy of your monthly credit card statement highlighting the specific transaction and the exchange rate applied. You may obliterate any information on the credit card statement not relevant to the specific transaction. If the foreign expense includes a charge for GST -- for instance, when ordering a subscription paid in USD where GST is charged by the American publisher -- the GST amount should be converted to CDN 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 exchange rates (based on the date of the expense) listed on the Bank of Canada website:


Please note the exchange rate and the CDN$ amount on the original receipt.

**VIII. 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) that may have both educational/professional elements as well as personal-use elements. The Faculty of Arts & Science expects that faculty members will reduce their professional expense reimbursement claims by any estimated personal-use portions, prior to requesting reimbursement.

In the event that you request reimbursement for an expenditure of the nature described above, you must include a written statement on each relevant invoice or source document, stating "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 will not be processed.

**IX. Carry-forward of Unused Allowance**

In accordance with the terms of the [Queen’s University Faculty Association (QUFA) collective agreement](http://www.qufa.ca/policy.php), "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."
Faculty members are encouraged to submit claims each year to take advantage of the full reimbursement. So, please plan accordingly to ensure your receipts will be valid. The Faculty Office tracks the amount of any unused PER accrued forward and adds it to the maximum amount allowed for the current year.

**X. Carry-forward of Expense Receipts**

Expense receipts are normally not applied against more than one year's maximum reimbursement. An exception is made for large purchases such as a computer.

Where partial claims are intended to be submitted over several years, the original invoice must be submitted each year. For example, when purchasing a computer or similar item greater in value than the member's annual allowance, the member submits the original receipt along with the PER claim. Financial Services will be asked 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 following year's claim in order to be reimbursed the balance of the value. These multi-year reimbursements are subject to the availability of authorized PER fund balances.

**XI. Contact Information**

If you have any questions regarding the Professional Expense Reimbursement Guidelines or the Professional Expense Reimbursement Claim Form, please contact Amanda Fulker, Financial Assistant, at the Dean’s Office by email amanda.fulker@queensu.ca or by phone at extension #77967.

*Last updated May 2017*