

Professional Development Expense Claims

Instructions for requesting reimbursement of individual faculty P.D. allotment expenses

1. As reimbursement of approved expenditures under these regulations is not being reported by the College as income of the employee, no portion may be claimed as a valid deduction for income tax purposes.
2. Reimbursement for expenditures will only be for those expenditures made by the employee which relate directly to the employee's responsibilities for teaching, professional, or general College duties. Eligible expenses include:
 - a) Books, manuscripts, magazines, subscriptions, 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. Such expenses are only to be incurred on the express understanding that items of a physical nature with a continuing value are being purchased on behalf of the College and remain the property of the College when the employee leaves;
 - b) Equipment, instruments, computer hardware, computer software, or related peripheral devices used to support or expand the faculty member's professional knowledge or skills. Such items **must** comply with college IT standards, and must be tagged with an asset tracking number prior to reimbursement.
 - c) Tuition or other fees for professional training courses, as evidenced by the original official tax receipt;
 - d) Travel or local expenses and registration fees related to conferences or seminars attended by the employee; and
 - e) Membership dues in professional associations or societies, but not Faculty Association dues.
3. A professional development allotment to a maximum dollar amount, as is from time to time approved for each academic year (July 1 to June 30), is available to each eligible employee.

All tenured, tenurable and term-certain faculty who are hired for a term of 8 months or more, (except during unpaid leave of absence periods) are considered eligible. Half time tenured faculty will receive one half of the full time allocation. Part-time faculty who teach three (3) courses or more per academic year will be considered eligible for part-time Professional Development funding.

Employees on leave without pay do not accumulate additional individual P.D. allotments, but may claim expenses incurred prior to taking leave from any unspent funds already accumulated.

4. All claims must be made on the appropriate Professional Development Expense Claim form and be signed by the appropriate Dean/Director.
5. Each claim must be supported by **original** receipts and/or **original** evidence of payment which will not be returned to the employee.
6. Splitting an expense over two separate claim years is not permitted except as noted in 6 a) below:

- a) When a claim covers the purchase of a single item of capital equipment, the cost of which exceeds the maximum allowance for the next year, the balance may be claimed in the next year and, if necessary, the following (third and fourth) year, subject to the limit available in the subsequent years. The original claim must indicate that this principle is to apply to the outstanding balance. When the original claim is to be used to process the appropriate reimbursement in the second quarter of the following year(s), it will not be necessary for employees to claim for payment again.
 - b) 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.
7. Full-time faculty are permitted to carry forward and accumulate unspent balances for a maximum of four years. Any unspent balances at the end of the fourth fiscal year or remaining upon a faculty member leaving the employ of the College, will be awarded to the Part-Time Faculty Professional Development Fund.
 8. Advances against future allotments are not permitted.
 9. Once approved by the appropriate Dean/Director, claims are to be forwarded to the Payroll Office. The claim amount will be included as a non-taxable addition to the next available payroll payment.