



# Professional Development (PD) Expense Claim

## 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. This is consistent with the Canada Revenue Agency (CRA) guidelines associated with the tax treatment of PD funds.
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.
- 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 – 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 for part-time Professional Development funding.

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

### Note the following:

**i)** The equipment **is college property**.

**ii)** The equipment **must** be ordered through the MRC IT Department and **must** comply with college standards. Please see attached specs for computer equipment. 

**iii)** The balance in your fund **must** be sufficient to cover the entire cost of the equipment.

### To order an asset:

1. Bring your signed PD Claim Form to Payroll for balance verification.
2. Bring this verified PD Claim Form to the IT Department. A requisition will be generated and your order placed.
3. Once the equipment has arrived and been tagged you will be notified. You will need to go to the IT Department and pick up the invoice which you will take to Payroll along with your original PD Claim Form. The fund reimbursement will be facilitated and you can then take the stamped copy of your PD Claim Form back to the IT Department to pick up the asset.

4. All claims must be made on the appropriate Professional Development Expense Claim form and be signed personally by the claimant and approved by his/her Dean/Director.
5. Each claim must be supported by **original** receipts and **original** evidence of payment which will not be returned to the employee.
6. 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 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.