

## **FACULTY PROFESSIONAL EXPENSE REIMBURSEMENT PLAN PRINCIPLES AND ELIGIBLE ITEMS**

### **Principles**

- The Faculty Professional Expense Reimbursement Plan 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, is accepted by the Canada Revenue Agency (CRA). Should reimbursement of expenses be deemed otherwise by CRA, the University of Waterloo will not be held responsible or liable for any claim whatsoever arising therefrom.
- The expense must be for business purposes<sup>1</sup> only and excludes expenses which are personal in nature (i.e. personal effects for travel or field trips). A business expense must be directly related to the performance of teaching, research and professional duties.
- The plan is a reimbursement plan requiring the claimant to provide proof of purchase and payment<sup>2</sup> for each item. Normally, an original invoice/receipt provides the necessary documentation. Where the claimant requests reimbursement for travel costs based on kilometres or meal costs based on per diems, proof of purchase and payment are not required.
- An expense originally paid for by the University and subsequently reimbursed is not eligible under this plan. Examples include photocopying, telephone calls, telephone features, etc.
- No expense may be charged to different or additional account numbers. For example, no expense may be split between the Faculty Professional Expense account specified on the claim form and any other account.
- No out-of-pocket expense may be claimed for reimbursement by any other process (i.e. travel claim or request for payment) or program (i.e. Moving Expenses) and charged, in whole or in part, to the Faculty Professional Expense Plan.
- Requests for advance of funds are not permitted. This includes prepayments for items where the goods or services will be received in the future. Examples include, but not limited to, prepayment for books or subscriptions, airfare, or conferences. If eligible, the expense may be claimed in the period (typically the next claim period) when the goods or services are received. The nature of the program as a reimbursement for goods or services received is important from a tax perspective.
- All goods purchased under the plan are the property of the University.

### **Eligible Items**

- Membership fees for professional associations or learned societies related to member's discipline are eligible. The membership period must begin or end in the claim period. As specified in the Memorandum of Agreement, membership fees related to the Faculty Association are ineligible.
- Fees for professional development, such as conference or course registration fees are eligible.

<sup>1</sup> The phrase "business purposes" is used synonymously with the phrase "University teaching and research".

<sup>2</sup> Additional information about proof of purchase and payment is available on the Finance website:

- Books, journals, subscriptions or other similar professional publications are eligible. The item must be received in the claim period.
- Costs to prepare and complete scholarly manuscripts (i.e. page fees, print charges, etc.) are eligible.
- Computer and connectivity equipment used for business purposes are eligible. Due to merging technology, the list of eligible equipment is more inclusive and defined more broadly. Examples of eligible equipment include computer monitor, CPU, printer, laptop, blackberry, cell phone, personal digital assistant, etc.
- Supplies related to day-to-day business activity are eligible. Eligible supplies are expendable in nature. Examples of eligible supplies include office supplies, software, and business cards. Furniture for University or home use is ineligible.
- Travel to attend relevant scholarly conferences, conduct scholarly work or expenses related to business networking are eligible. Eligible items must be consistent with Travel Policy 31 and the travel checklist on the Finance website. Prepayment of travel expenses is not permitted under this plan. Travel by personal vehicle must be substantiated by detailed information including dates, destinations, distance and purpose. Eligible networking expenses must be substantiated by an original receipt, identification of attendees and the purpose of the networking event.
- Usage fee for cell phone, internet access or conferencing services is eligible where the usage is primarily for business purposes. If the usage is not primarily for business purposes or the usage plan is a family plan, only the portion related to University business is eligible. The maximum business portion for a family plan is 50%.

Endorsed by: Dean's Council  
on December 12, 2007