

# York University

## Division of Finance and Administration

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### Professional Expense Reimbursement - Guidelines

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#### Background

York University is committed to promoting the professional development of its faculty. Professional Expense Reimbursements are made available to members for the direct pursuit of the member's professional responsibilities. In order to retain the non-taxable status of these reimbursements the following guidelines must be strictly adhered to in order to satisfy the requirements of the Canada Revenue Agency (CRA).

#### Guidelines

These guidelines provide overall guidance on the use of funds designated as Professional Expense Reimbursements.

#### Eligibility

In support of professional development, the University provides Professional Expense Reimbursements for members of York University Faculty Association (hereinafter, "YUFA"), Osgoode Hall Faculty Association (hereinafter, "OHFA"), and CUPE 3903 Unit 2 in accordance with applicable Collective Agreements.

#### Purpose & Use

The funds provided to each are for the direct pursuit of their professional responsibilities related to their employment at York.

PER funds are generally available for expense reimbursement purposes and for purchases made through the University. Internal transfers of expenses will be permitted in limited circumstances (such as internal charges, or for expenses deemed ineligible on internal and external research grants).

#### Eligible Reimbursable Expenditures

All expenditures charged to Professional Expense Reimbursement must comply with the University's procurement policy, a copy of which is available at:

<http://secretariat-policies.info.yorku.ca/policies/procurement-of-goods-and-services-procedure/>

Eligible expenditures for Professional Expense Reimbursement are **limited** to the following:

- i. Professional dues and membership fees in learned societies.
- ii. Books, manuscripts, and subscriptions to professional and/or learned journals and other similar professional publications.
- iii. Computer software and supplies used in the performance of the member's duties.

- iv. Travel expenditures (including transportation, food & accommodation) for the member to attend scholarly conferences, field trips, research visits, or workshops.
- v. Expenses incurred in the preparation and completion of scholarly manuscripts, and page or

academic session, may be carried forward to the next academic session, as set out below in the section Carry Forward and Unspent Amount

**Documentation Standards**

Adequate documentation must be provided to meet the requirements of any review by Canada Revenue Agency. The standards include:

- 1) All reimbursements must be supported by receipts.

**(b) CUPE 3903 Unit 2**

The University, in accordance with the collective agreement between the University and CUPE 3903 Unit 2, will absorb any Professional Expense Reimbursement allocations that remain unspent after three years from the initial allocation. In the event that a member is interested in accumulating Professional Expense Reimbursements beyond three years to expedite a larger purchase (i.e. a computer), advance approval must be obtained through Academic Employee Relations.

**Approval Process**

All requests by full-time and contract faculty for reimbursement from Professional Expense Reimbursement accounts must be approved by the claimant's immediate supervisor which