

## **Individualized Professional Enhancement Fund (IPEF)**

The Individualized Professional Enhancement Fund (IPEF) program is designed to enable eligible Academic Staff of the College to access, in a tax efficient manner, funding for expenditures that relate to the member's present responsibilities for teaching, research, professional or general College duties.

The IPEF is strictly subject to the relevant provisions of the Income Tax Act and any interpretations made by the Canada Revenue Agency (CRA) regarding eligible expenses.

Reimbursement of expenses, as a non- taxable benefit, is subject to acceptance by Canada Revenue Agency (CRA). If the CRA should find that reimbursement of a member's expenses be deemed taxable, the College will not be held responsible or liable for any claim whatsoever arising there from.

### **Expenditures eligible for IPEF funding must:**

1. Be incurred in performance of teaching, research or College business activities.
2. Be for valid college business purposes and are to benefit the college.
3. Ensure that any personal benefit must be incidental.
4. Ensure that title of ownership for any goods purchased (e.g. equipment) remains with the college.

Eligible expenditures are purchased on the express understanding that items of a physical nature with a continuing value greater than \$1500 are being purchased on behalf of the College and are the property of the College.

## Eligible Expenses:

### Books/Subscriptions

Associated costs of books and written material related to professional, teaching, research or administrative responsibilities. Receipts or invoices for expenditures of publications must include the title of the publication.

Eligible:	Ineligible
<ul style="list-style-type: none"><li>• Books</li><li>• Manuscripts</li><li>• Journals</li><li>• Magazines</li><li>• Subscriptions (including electronic versions) to any of the above</li></ul>	<ul style="list-style-type: none"><li>• gift certificates for purchase of same are not eligible</li><li>• Travel guide books</li></ul>

### Conference Registration

Attendance at conferences, seminars & training courses that relate to work responsibilities or are intended to upgrade skills.

Eligible:	Ineligible
<ul style="list-style-type: none"><li>• Registration fees (can be submitted in advance of attendance)</li></ul>	<ul style="list-style-type: none"><li>• Conference Activities that are considered optional (e.g. golfing, city tours) are not eligible</li><li>• Payment of registration fees or meal costs for other individuals are not eligible</li></ul>

## Membership Dues

Payment of membership dues in learned societies and professional organizations related to one's discipline.

Eligible:	Ineligible
<ul style="list-style-type: none"> <li>• Professional Dues</li> <li>• Professional memberships</li> <li>• Professional Liability Fees</li> </ul>	<ul style="list-style-type: none"> <li>• Fees for recreational facilities</li> <li>• Health/golf and other sport memberships are ineligible unless these memberships are explicitly in the area of discipline of the member (eg. coaching certifications for members of the athletics department)</li> <li>• Patent Fees</li> </ul>

## Equipment/Software

Equipment purchase, rental or repairs directly associated with any professional, teaching, research or administrative activity.

Eligible:	Ineligible
<ul style="list-style-type: none"> <li>• Computer (e.g. desktop, laptop)</li> <li>• Peripheral device (e.g. printer, scanner, keyboard, mouse)</li> <li>• Mobile device (e.g. cell phone, iPhone, iPad)</li> <li>• Portable storage (CDs, DVDs, USB drive)</li> <li>• Purchase or rental of equipment explicitly in the area of discipline of the member. <i>The college will be the final authority regarding the eligibility of any specialized equipment.</i></li> </ul>	<ul style="list-style-type: none"> <li>• Furnishings (e.g. standing desks, computer chairs, chair mats, lamps, frames) and other office items which would normally be provided by the college are not eligible.</li> </ul>

**Date effective:** August 15, 2018

**Owner:** Human Resources

### Tuition

Tuition or other educational costs in a field related to the staff members current or future responsibility with the College. Any tuition fees reimbursed under IPEF are not eligible expenses for individual tax credit.

<b>Eligible:</b>	<b>Ineligible:</b>
Tuition fees leading to a degree, diploma or certificate and other academic course.	General interest courses  Courses non-professional in nature  Health/recreation courses or use of facilities

## Travel

Travel and associated expenses related to attendance at meetings, conferences or other similar professional activities. Any travel must have already taken place prior to any reimbursement; the GPRC travel and expense policy will determine the level of eligible reimbursement.

<b>Eligible:</b>	<b>Ineligible</b>
<ul style="list-style-type: none"> <li>• Air Travel</li> <li>• Vehicle Rental</li> <li>• Private Vehicle *</li> <li>• Other Ground Transportation</li> <li>• Accommodations</li> <li>• Meals (actual cost or per diem)</li> <li>• Flight cancellation insurance</li> <li>• Excess baggage fees</li> <li>• Telephone and data communication related to College business</li> <li>• Laundry and valet charges if travel is over 7 days</li> <li>• Gratuities for services (itemized)</li> <li>• Expenditures for off campus parking</li> <li>• Foreign exchange fees or charges</li> <li>• Traveler's medical insurance and required vaccinations (not covered by the Supplementary Health Care Provisions)</li> <li>• Special visa and travel papers</li> </ul>	<ul style="list-style-type: none"> <li>• Travel costs of another individual</li> <li>• Business or first class airfare</li> <li>• Personal phone calls</li> <li>• In room mini bar and movies</li> <li>• Interest charges on corporate or personal credit cards</li> <li>• Cancellation fees from failure to cancel transportation or hotel reservations</li> <li>• Personal travel insurance</li> <li>• Additional private automobile insurance</li> <li>• Passport fees</li> <li>• Child/Dependent care</li> <li>• Combining College Business with Personal Travel is limited to related expenses (e.g. air fare, accommodation, food) that would be applicable had the personal travel not occurred</li> <li>• Parking passes (e.g. monthly or annual)</li> </ul>

*\* When the member uses their private vehicle to attend a recognized PD activity then compensation for travel (mileage) will be claimed using relevant revenue Canada guidelines.*

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### Miscellaneous

This broad category covers items such as safety wear, office supplies and materials, lab supplies and materials, home internet use, etc.

Eligible:	Ineligible
<ul style="list-style-type: none"> <li>• Safety garments, footwear and other required safety devices</li> <li>• Photocopying/printing charges</li> <li>• Home internet, router (maximum 50% of total cost)</li> <li>• Cell phone charges (maximum 50% of total cost)</li> <li>• Office materials and supplies</li> <li>• Research materials and supplies</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of formal apparel (tuxedos and gowns)</li> <li>• Furnishings (e.g. standing desks, computer chairs, chair mats, lamps, frames)</li> <li>• Office supplies for personal use</li> <li>• Payments to, or any costs associated with paying individuals or unregistered companies for any services performed (e.g. editing, writing, marking)</li> <li>• Gifts for others</li> <li>• Legal fees</li> <li>• Parking passes (e.g. monthly or annual)</li> </ul>

If the employee wishes to take ownership of the equipment, the buyout price (excludes furnishings) with an original purchase price of more than \$1500 will be determined as follows:

- After 12 months, the employee will be required to pay the tax on 67% of original purchase price (taxable benefit on the residual value).
- After 24 months, the employee will be required to pay the tax on 33% of original purchase price (taxable benefit on the residual value).
- After 36 months, no buyout required, ownership may be transferred directly to the employee.

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