

Internal Memorandum

To: Amir Asif, Dean, GCSECS
Guylaine Beaudry, University Librarian
Anne-Marie Croteau, Dean, JMSB
Rebecca Duclos, Dean, Fine Arts
André Roy, Dean, Arts and Science

cc: Nadia Hardy, Vice-Provost, Faculty Development and Inclusion
Gracy Pardillo, AVP Finance & Controller
Genevieve Desrosiers, Director Research & Accounting Services
Graham Maisonneuve, Director, Budgets
CUFA

From: Graham Carr, Provost and Vice-President Academic

Date: December 20, 2018

Re: **Internet Expenses effective May 1, 2018 – Notice of Change**

Dear Colleagues,

I write as a follow-up to my memo of April 16, 2018 regarding eligibility of internet expenses claimed as part of the Professional Development Allowance. You will recall that the Canada Revenue Agency has clearly indicated that such expenses are considered taxable benefits. In light of this, and because of other considerations, we felt that the best course of action for all concerned was to indicate that we would no longer reimburse such expenses, effective May 1, 2018. However, many individuals have since expressed a preference to continue claiming internet expenses even while recognizing that these expenses will be assessed as a taxable benefit.

To accommodate such requests and maintain the university's reporting obligations with the Canada Revenue Agency we are introducing a new procedure whereby the university will add the amount of the reimbursement to the individual's federal and provincial employment income tax slips to reflect the taxable benefit. The procedure will apply to all internet expenses claimed after May 1, 2018 and in future.

To facilitate the administrative processes in Financial Services and the Payroll office, individuals claiming home internet charges will be required to fill out a separate on-line [expense reimbursement form](#) specifically for the internet expenses and submit it directly to the Accounts Payable Department along with the supporting

documentation. All other expenses being claimed for reimbursement should be submitted on a separate expense reimbursement form, as is currently the case.

Because the deadline to submit internet expenses for the period ending April 30, 2018 has expired, internet expenses incurred after May 1, 2018 will be processed for reimbursement starting in January 2019. To streamline the administration of this process we ask that internet expense reimbursement claims be submitted quarterly to Accounts Payable.

Should you have any questions, please do not hesitate to contact Gracy Pardillo, AVP Finance & Controller or Frederick Clayman, Manager Accounts Payable.

Thank you for your collaboration.