



APPLICATION

27.1 This policy applies to all NPF full-time and part-time employees.

APPROVAL AUTHORITY

Chief Executive Officer (CEO) or delegate.

OPI

Chief Human Resources Officer (CHRO)

ENQUIRIES

27.2 All enquiries on the interpretation and application of this policy are to be directed to the HRM or RMHR and when required, forwarded to the OPI.

POLICY OBJECTIVE

27.3 The objective of this policy is to specify the circumstances under which professional membership fees may be reimbursed.

GENERAL POLICY

27.4 The reimbursement of professional membership fees shall be governed by the following conditions:

- a. where there is a statutory requirement for NPF employees to maintain membership as a Bona Fide Occupational Requirement (BFOR) for the continuation of the performance of the duties of the position;
- b. when the membership, in the name of the individual or NPF, is considered to be clearly to the benefit of the Employer; and/or
- c. where the receipt of specialized information or publications related to NPF programs is warranted, and is only attainable through membership in an association, organization or institute.

27.5 This policy shall not be used as authority for reimbursement of initial membership or registration fees payable upon entering a profession.

- 27.6 All claims for subsequent membership or registration fees must be submitted using the Professional Membership Fees Application for Reimbursement Form available at Annex A and forwarded with supporting documentation to the appropriate manager. Approval for professional membership fees must be done in accordance with the [CDS Delegation of Authorities for the Administration of Non-Public Property \(NPP\)](#).
- 27.7 The processing of payment will be done by the Finance division upon receipt of the approved Application for Reimbursement Form and all supporting documentation. Payment or reimbursement to an NPF employee is not considered a taxable benefit when the employer is the main beneficiary unless the NPF employee resides in the province of Quebec. All Quebec residents will receive a Relevé1 for the professional membership fees paid.

AUTHORITIES

- 27.8 The levels of accountability are as follows:
- a. Employees are responsible for:
 - i. understanding the alignment of their job requirements and the organizational objectives, and
 - ii. complying with the requirements of the policy;
 - b. Managers with appropriate delegated authority as per the CDS Delegation of Authorities for the Administration of NPP are responsible for:
 - i. ensuring that this policy is applied in a consistent manner, and
 - ii. approving membership fees if they fulfill the requirements of this policy;
 - c. Appropriate NPF Accounting Offices are responsible for processing the payment for reimbursement. The National Accounts Payable Office will maintain a list of all individuals that have been reimbursed or where the employer has paid on their behalf;
 - d. HRMs are responsible for:
 - i. providing guidance to employees and managers, and
 - ii. monitoring the application of this policy; and
 - e. RMHRs are responsible for carrying out compliance reviews with the HRM to ensure proper application of the policy.

REFERENCES

- 27.9 The following legislation is relevant to the content of this policy:
- *Income Tax Act*

ANNEXES AND APPENDICES

- 27.10 The attachment listed below is part of the present policy:
- Annex A: Professional Membership Fees Application for Reimbursement Form



PROFESSIONAL MEMBERSHIP FEES APPLICATION FOR REIMBURSEMENT FORM

SECTION A – EMPLOYEE		
Name and full address (including province of residence):	Employee No.:	Full time <input type="checkbox"/> Part time <input type="checkbox"/>
Email:	Position:	Division/Location:
Name of Association, Organization or Institute:		
Type of membership required for employment:		
Membership Fees Amount: \$	<input type="checkbox"/> Original Receipt (if pre-paid by employee) <input type="checkbox"/> Invoice (If not paid by employee)	
HST/PST/GST: \$		
Total: \$		
Effective dates (dd/mm/yy) Start:	End:	
Describe how this membership is related to your current position within this organization?		
The information I have provided on this form is complete and accurate.		
Employee Signature:	Date:	
SECTION B – MANAGER		
<input type="checkbox"/> This request meets the requirements of the Membership Fees Policy. The reimbursement of membership or registration fees shall be governed by the following conditions: <ul style="list-style-type: none"> a) where there is a statutory requirement for NPF employees to maintain membership as a Bona Fide Occupational Requirement (BFOR) for the continuation of the performance of the duties of the position; b) when the membership, in the name of the individual or NPF, is considered to be clearly in the interest of the employer; or c) where the receipt of specialized information or publications related to NPF programs is warranted, and is only attainable through membership in an association, organization or institute. 		
<input type="checkbox"/> Receipts have been provided and Membership and/or Registration Fees are approved. Please use this form as a cheque requisition or supporting documentation for payment by Non-Public Property (NPP) Corporate Credit Card.		
Source of Funding:	<input type="checkbox"/> Public Funds <input type="checkbox"/> GL# <input type="checkbox"/> Non-Public Funds <input type="checkbox"/> GL# <input type="checkbox"/> ME# <input type="checkbox"/> Paid by employee <input type="checkbox"/> Paid by NPP Corporate Credit Card	
<input type="checkbox"/> This request does not meet the requirements of Membership Fees Policy and is denied for the following reason(s):		
Manager Signature:	Date:	