



Where ideas work

Internet: www.gov.bc.ca/myhr

Please type or print clearly

REIMBURSEMENT OF INCIDENTAL EXPENSES

Freedom of Information and Protection of Privacy Act

This form is required to process your request for reimbursement and the collection of personal information complies with the *Freedom of Information and Protection of Privacy Act*. If you have any questions about the collection of this information, please contact your Pay Office.

INSTRUCTIONS:

This form is to be completed by an employee claiming reimbursement for expenditures (that have been paid for personally and are eligible for reimbursement), as stated in the Master or Component Agreements for BCGEU, PEA, Nurses, Salaried Physicians or the Terms and Conditions for Excluded Employees. For more information go to the MyHR site: [Work Related Reimbursements and Allowances](#).

EXPENSE AUTHORITY: Complete PART 8 and approve. Once approved, enter reimbursement through Time and Leave, retain the form and ORIGINAL receipt for your records. Do not send copies to Payroll if you've entered the reimbursement in Time and Leave. If the employee is not in Time and Leave, submit a copy of the form through an AskMyHR service request. Use the category Myself (or) My Team or Organization > Pay > Allowances & Reimbursements. Retain the original, with receipt, for your records.

EMPLOYEE: Complete PART 1, the applicable reimbursement section, and PART 7. Attach ORIGINAL receipt and forward to Expense Authority for approval signature.

PART 1 – EMPLOYEE

| | | | | | |
|------------------------|------------|----------------|---|--|---------------------------------|
| EMPLOYEE LAST NAME | FIRST NAME | MIDDLE INITIAL | EMPLOYEE ID | DEPT ID | CALENDAR YEAR OF REIMBURSEMENT |
| MINISTRY/EMPLOYER NAME | | | EMPLOYEE CLASS | | APPOINTMENT STATUS |
| | | | <input type="checkbox"/> BCGEU | <input type="checkbox"/> SCHEDULE A | <input type="checkbox"/> OIC |
| | | | <input type="checkbox"/> MGMT. EXCL. | <input type="checkbox"/> NURSES | <input type="checkbox"/> OTHER: |
| | | | <input type="checkbox"/> PEA | <input type="checkbox"/> SAL. PHYSICIANS | |
| | | | <input type="checkbox"/> REG | <input type="checkbox"/> FULL-TIME | |
| | | | <input type="checkbox"/> AUX (WITH BENEFITS) | <input type="checkbox"/> PART-TIME | |
| | | | <input type="checkbox"/> AUX (WITHOUT BENEFITS) | | |

NOTE: Employees cannot claim reimbursements paid by the employer on their individual income tax return. Parts 2 to 5 can be processed directly through TOL (TOL pay codes are in brackets in each section of the form). A GST portion of the total amount reimbursed in Parts 2 to 5 must be reported separately. See the GST Instructions (on Page 2) to determine what the GST portion is.

PART 2 – ASSOCIATION REIMBURSEMENT

See [Approved Professional Fee Schedule](#) for maximum allowable reimbursements.

Fees excluding GST \$ _____ (ARE) GST Amount \$ _____ (ART) Total Amount Reimbursed \$ _____

Employees must be regular. Refer to applicable Collective Agreement/Component Agreement/Terms and Conditions for more information.

PART 3 – SALARIED PHYSICIANS, COSTS AND MATERIALS

Costs and Materials excluding GST \$ _____ (PCM) GST Amount \$ _____ (PCH) Total Amount Reimbursed \$ _____

Employees must be regular. Refer to the Compensation Rules (on Page 2) for maximum allowable reimbursements.

PART 4 – MEDICAL / DENTAL TRAVEL EXPENSES

Expense excluding GST \$ _____ (MTR) GST Amount \$ _____ (MTT) Total Amount Reimbursed \$ _____

Employees must be regular or benefited auxiliary. Refer to applicable Collective Agreement or Terms and Conditions for more information.

PART 5 – BOOT ALLOWANCE (SAFETY FOOTWEAR)

Allowance excluding GST \$ _____ (CLN) GST Amount \$ _____ (CLT) Total Amount Reimbursed \$ _____

Employees must be regular. Refer to applicable Collective Agreement/Component Agreement/Terms and Conditions for more information.

PART 6 – TAXABLE BENEFIT (Submit to Payroll, do not enter in TOL)

Apply Cash Only Taxable Benefit for T4 purposes and reimburse taxable amount through Pay Office \$ _____ (CTB) Description _____

Apply Non-cash Taxable Benefit for T4 purposes only. No cash reimbursement required. \$ _____ (NNCTB) Description _____

PART 7 – CERTIFICATION

I certify this claim is a true statement of reimbursement or allowance to which I am entitled as detailed above and that I have incurred the expense.

| | | | | | | | | |
|--------------------|------------|--|------|----|----|--|--|--|
| EMPLOYEE SIGNATURE | PRINT NAME | DATE SIGNED | | | | | | |
| X | | <table border="1"> <tr> <td>YYYY</td> <td>MM</td> <td>DD</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table> | YYYY | MM | DD | | | |
| YYYY | MM | DD | | | | | | |
| | | | | | | | | |

PART 8 – EXPENSE AUTHORITY APPROVAL

CERTIFIED CORRECT PURSUANT TO SECTION 32 AND 33 OF THE FINANCIAL ADMINISTRATION ACT AND RELATED POLICIES.

| | | | | | | | | |
|-----------------------------|------------|--|------|----|----|--|--|--|
| EXPENSE AUTHORITY SIGNATURE | PRINT NAME | DATE SIGNED | | | | | | |
| X | | <table border="1"> <tr> <td>YYYY</td> <td>MM</td> <td>DD</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table> | YYYY | MM | DD | | | |
| YYYY | MM | DD | | | | | | |
| | | | | | | | | |

GST INSTRUCTIONS

The GST replaced the HST on April 1, 2013. Instructions for calculating the HST have been included for expenses that may have been billed to or paid by the employee prior to April 1, 2013.

Please note that the GST (or HST) portion of the total amount reimbursed in Parts 2 to 5 must be reported separately. The tax portion must be included in the calculation for the reimbursement and the total reimbursement (fee/allowance/expense plus tax) must not exceed the maximum allowable amount in the contract. Refer to the applicable Collective Agreement or Terms and Conditions for more information on allowable amounts.

Report the "Fees excluding GST," the "GST Amount" and the "Total Amount Reimbursed" in the appropriate spaces on the Reimbursement of Incidental Expenses Form. For example:

- When GST was paid, multiply the "Total Amount Reimbursed" by 5/105 to determine the GST to enter as the "GST Amount." The difference between these two line items is the "Fees excluding GST" amount.
- When HST was paid, multiply the "Total Amount Reimbursed" by 12/112 to determine the HST to enter as the "GST (HST) Amount." The difference between these two line items is the "Fees excluding GST (HST)" amount.

COMPENSATION RULES – SALARIED PHYSICIANS, COSTS AND MATERIALS

Reference: Terms and Conditions of Employment for Excluded Employees, Part 1, Section #4.2

Definition: Reimbursement for:

- a. fees levied by the BC College of Physicians and Surgeons or the College of Dental Surgery;
- b. annual dues to the Royal College of Physicians and Surgeons of Canada where the employee is a specialist employed for the purpose of providing consultation in that physician's specialty;
- c. fees for other health/physician related professional fees; and/or
- d. Educational material costs for pre-recorded instructional cassette tapes, portable and automobile cassette players, text books, computer software including read only memory disks and professional journals and magazines.

Scope: Regular Salaried Physicians.

Timing: Upon presentation of a receipt.

Compensation:

- a. b. & c. - actual amount to a maximum of \$2,200 per annum;
- d. - twice a year to a maximum of \$300 per annum.

Note: Does not include costs relating to attendance at organized training sessions or for ongoing professional upgrading on a self-initiated basis. Expense Authority approves application for reimbursement and retains original receipts.