



## GST INSTRUCTIONS

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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

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**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.