

PROFESSIONAL ASSOCIATIONS EXPENSE ACCOUNT

PROFESSIONAL ASSOCIATION: _____ **Date:** _____ **Start:** _____ **Finish:** _____
 _____ **Date:** _____ **Start:** _____ **Finish:** _____

HOTEL:

DELTA HALIFAX OTHER # Nights _____ Signed for

HOTEL: _____ Paid For ATTACH RECEIPT

ACCOMMODATIONS - other than hotel:

(Please designate on the hotel bill the Professional Association or function attended on behalf of the NSTU)

TRAVEL: Bus Air Train ATTACH RECEIPTS

Own car _____ # km

From: _____ To: _____

From: _____ To: _____

Rate \$ _____ X Total Kilometres _____ = \$ _____

MEALS

	#	Amount	
Breakfast:	_____	\$ _____	<div style="background-color: black; color: white; padding: 5px; font-weight: bold;">SEE REVERSE FOR IMPORTANT INFORMATION RE BREAKFAST REIMBURSEMENT.</div> (including taxes and gratuities)
Lunch:	_____	\$ _____	
Dinner	_____	\$ _____	
TOTAL	_____	\$ _____	

OTHER EXPENSES (ITEMIZE AND ATTACH RECEIPTS)

SEE REVERSE - CRA INFORMATION

- 1) Child Care Only (Over 40 km each way) \$ _____
- 2) Child Care Only (Under 40 km each way) Member's SIN # _____ \$ _____
- 3) Other Family/Pet Care: Member's SIN # _____ \$ _____
- 4) Other (explain) _____ \$ _____

NOTE: SIN number must be provided in order to receive reimbursement for items 2 & 3 TOTAL \$ _____

INCIDENTALS When staying overnight on approved NSTU business an amount of \$4.00 per overnight is claimable.

NAME: _____ LOCAL: _____

ADDRESS: _____ Postal Code _____

Signature: _____ Is this a new address? Yes

N.B. The total expense may be issued on one/two cheques to provide Credit Union deposit and/or a personal cheque. Please indicate the division desired under Credit Union and Personal.

Personal: \$ _____ Credit Union \$ _____ Deposit Account # _____ **ALL 8 digits**

In the event of an ambiguity concerning the consistency of an expense claim with NSTU expense guidelines, the expense form will be submitted to the next Finance and Property Committee meeting for review and disposition.

ACCOUNTING USE ONLY

THIS SECTION MUST BE COMPLETED BEFORE PAYMENT IS ISSUED

Days claimed under Provincial Article 31.07(i)(b) and Community College Article 38.1 or 37.1

SUBSTITUTE REQUIRED: Yes () No () INDICATE BOARD: _____

CHECK ONE: Full day () Community College ()
 1/2 day () Provincial ()

TOTALS

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

TOTAL

\$ _____

REVIEWED

Sept/11

INSTRUCTIONS FOR FILLING OUT EXPENSE ACCOUNT FORM

Effective - September 2011

1. Barring unforeseen circumstances, Professional Associations should abide by the following guidelines recommended by the Finance and Property Committee:
 - (a) Meeting(s) that begin at 2:00 p.m. or later, the previous night cannot be claimed.
 - (b) Meeting(s) that end before 1:00 p.m. on a given day, the respective night cannot be claimed.
2. (a) NSTU members are eligible to claim hotel, meals, travel and other appropriate expenses while attending or while enroute to or from NSTU approved provincial NSTU meetings and conferences, according to rates established from time to time by the Provincial Executive.
 - (b) NSTU members may claim hotel accommodations enroute to an approved NSTU meeting, conference or event providing that the distance from the member's home to the event venue is in excess of 450 km. Reimbursement shall be the cost of the enroute accommodation or the amount negotiated at the NSTU contract hotel, whichever is the lesser.
3. Expense cheques will not be issued unless Expense Form is filled out in detail.
4. Metrage rate is forty-four cents (44¢) per kilometre. (Multiply miles by 1.6 to convert to kilometres).
5. Subject to the maximum per day amount \$86.00 (exclusive of taxes), accommodations at the Delta Halifax are to be charged to the Union. However, before signing a bill, please check each item to ensure that the expense was incurred, and that the expense is allowable (see below).
6. When staying at hotels or motels, other than the Delta Halifax, a receipt must accompany the expense form. The Professional Association will accept receipts up to \$86.00 per day, (exclusive of taxes.) Without a receipt, the Professional Association will accept a claim of \$20.00 per overnight for members who require accommodation other than his/her own residence.

NOTE: Members on Professional Association business in Halifax, choosing to stay in a hotel other than the contract hotel will be reimbursed, with receipts, for accommodations, breakfast and parking. REIMBURSEMENT FOR THESE THREE ITEMS COMBINED WILL NOT EXCEED THE AMOUNT, WITH TAXES AND LEVIES, WHICH WOULD HAVE BEEN PAID FOR ACCOMMODATIONS HAD THE MEMBER STAYED AT THE CONTRACT HOTEL. The maximum amount that can be claimed for breakfast is the NSTU breakfast rate.
7. Personal items such as telephone calls, bar, etc. will **NOT** be paid by the Professional Association, except as allowed in No. 8 below as an incidental charge. Therefore, you are advised to pay for these items at the desk when checking out.
8. **INCIDENTALS:** When staying overnight on approved Professional Association business an amount of \$4.00 per overnight is claimable. (Please complete front of the form.)
9. **MEAL ALLOWANCE:** At all times, number of meals, tips and total amounts are to be shown. The per diem rate for members for meals is to be a maximum of \$49.00 including taxes and gratuities, which shall be apportioned: \$11.00 for Breakfast; \$13.00 for Lunch and \$25.00 for Dinner.

NOTE: Members staying overnight at the contract hotel will not be reimbursed for breakfast, as continental breakfast is included in the contract rate.
10. Payment for taxi fare will not be approved when a member claims metrage for attending the same Professional Association function.
11. The cost of taxi travel to and from the hotel to the Union building will only be reimbursed with receipt and approval.
12. **PARKING:** If you are not staying at any hotel, parking fees up to a maximum of \$25.00 per diem with official parkade receipts will be accepted.
13. Any claim for Air, Bus or Train fare must be substantiated with a receipt.
14. **FAMILY CARE:**

Any reimbursement for family care (other than child care described below) and pet care will always be considered a taxable benefit.

Reimbursements for child care services are generally also considered a taxable benefit. However, if an employee/member incurs additional child care expenses because of a requirement to travel out of town on NSTU business, the CRA has a current administrative policy of not including the reimbursement of the additional child care expenses as a taxable benefit. The CRA has not defined a distance to support "out of town" travel. However, the NSTU has been advised to define a distance of 40 kilometres from the member's place of residence for this purpose. Therefore, based on the current administrative policy of the CRA, child care reimbursements received by members required to travel out of town for meetings, which relate to expenses that are in addition to their normal child care expenses, will not be considered a taxable benefit.

If the total taxable benefits, whether paid by the provincial body or the local, received by an individual (including family/pet care) from the NSTU exceed \$500, the NSTU is required to issue a T4 to the individual.

 - (a) The Professional Association will cover the necessary family care expenses for members if they are on authorized Professional Association business.
 - (b) All claims must be accompanied by a properly completed expense form and will be paid on the basis of amounts approved from time to time by the Provincial Executive.
 - (c) The rate for childcare shall be:
 - i) \$8.00/hour up to a maximum of \$64.00 per day for children under the age of 14, or \$80.00 per day maximum, if overnight is required, if the child is 18 years of age or younger.
 - ii) These rates will apply to special needs dependents and elder care with the approval of the Professional Association Executive.
 - (d) Before claims are paid, **receipts must be provided** from the person/agency providing such childcare.
 - (e) The Professional Association will reimburse receipted pet care expenses to a maximum of \$15.00 per day.
15. The total expense may be issued on one/two cheques to provide Credit Union deposit and/or a personal cheque. Please indicate the division desired under Credit Union and Personal on the reverse side.
16. Each separate trip should have the event, the date, the location and the purpose noted.

Metrage - between HALIFAX and . . .

Amherst	214	Liverpool.....	154	Sheet Harbour	112
Annapolis.....	206	Louisbourg	460	Shelburne	223
Antigonish.....	224	Lunenburg.....	103	Sherbrooke	195
Baddeck.....	365	Margaree Forks	380	Springhill.....	205
Bridgetown.....	181	Middleton.....	161	Stellarton	163
Bridgewater.....	108	New Glasgow.....	163	Sydney.....	423
Canso.....	318	New Waterford.....	464	Sydney Mines.....	422
Chester	60	North Sydney	429	Tatamagouche	157
Dartmouth	10	Oxford.....	177	Trenton	166
Digby.....	235	Parrsboro	189	Truro.....	99
Dominion	450	Pictou	169	Westville.....	158
Glace Bay.....	444	Port Hastings.....	282	Windsor	70
Kentville.....	110	Port Hawkesbury.....	292	Wolfville.....	102
				Yarmouth.....	339

Source: Department of Tourism & Culture, as of February 23, 2000