

## Guidelines for Reimbursements to Individuals For University Business (AP-01)

July 2022

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### **Purpose:**

The purpose of this guide is to assist claimants and approvers to determine reasonableness and appropriateness of expenses being reimbursed to individuals for University business. The guide acts as a companion to the [Policy on Reimbursements to Individuals for University Business \(AP-01\)](#)

### **Scope:**

This guide applies to expenditures being reimbursed to or on behalf of an individual irrespective of the request format (Travel and Expense Module or non PO Voucher) and payment method. These Guidelines apply to visitors, students and other authorized travellers (excluding consultants) in the same way as for Faculty members and staff.

### **Reimbursement:**

A claimant shall not seek reimbursement on behalf of another individual with the exception of Group Travel.

Reimbursement of credit card purchases will be made using the exchange rate applied by the credit card provider to convert the cost to Canadian dollars.

#### **Employees:**

- Canadian funds by direct bank deposit to the same bank account selected for payroll deposits.

#### **Students:**

- Students who are also employees will receive reimbursement by direct bank deposit.
- Students who are not on Payroll will be reimbursed by cheque.

**Other authorized travellers** (for example: non-employees, e.g. visitors, guest lecturers, collaborators, independent contractors):

#### **Canadian:**

- Will be reimbursed by cheque.

#### **Non-Canadian:**

- US (United States): cheque at the [exchange rate](#) set by the University Treasurer and in effect at the time of payment.

- Other currencies: international wire at the exchange rate in effect at the time of payment (subject to wire transfer fees).

**Consultants and Other Contractors**

- Expenses (e.g. hospitality, incidentals or meals) being reimbursed from Province of Ontario funds, can be claimed and reimbursed only when the contract with McMaster specifically provides for it.

**Payment Methods:**

Type of Expense	Method of Payment	Reimbursement Format
Goods and Non-Consulting services less than \$10,000	Invoice payable to supplier  PCard (BMO MasterCard)  Purchase requisition - <i>MacBuy – Preferred Method</i>	Non-PO Voucher  Reconcile PCard transactions in the Travel and Expense module (My Wallet) in Mosaic.  Invoice sent to Accounts Payable by email or via supplier portal. Refer to the <a href="#">Policy on Strategic Procurement (SP-01)</a>
Goods and Non-Consulting services greater than \$10,000	Purchase Requisition  MacBuy – <i>Preferred Method</i>	Refer to the <a href="#">Policy on Strategic Procurement (SP-01)</a> Invoice sent to Accounts Payable by email or via supplier portal.
Goods, services and expense reimbursements less than \$100	Secured by purchaser	Petty Cash Voucher  Contact the department administrator who handles Petty Cash for your department. Refer to the <a href="#">Petty Cash Policy</a> .
Payment to Individuals for services	Secured by purchaser following ICQ (Independent Contractor Questionnaire) process	Less than \$10,000 use a non PO voucher.  Greater than \$10,000 follow <a href="#">Policy on Strategic Procurement (SP-01)</a> .
Employee Travel, Expenses, Business Meals and Department Events	Diners Club MasterCard - <i>Preferred method</i>  Other options include: <ul style="list-style-type: none"> <li>• Personal Credit Card</li> <li>• Preferred Travel Agency (direct billing using Mosaic chartfield string)</li> <li>• Cash advance using Diners card (\$530/day; \$1,060/mo.)</li> </ul>	Travel and Expense Module in Mosaic via direct bank deposit.
Reimbursements to other	Secured by individual	Non-PO Voucher. If one-time payment only

Authorized Travellers, Visitors and Students not on Payroll		use “Single Payment Supplier”.
Research Study Participants	<p>If paying subject by cash refer to <a href="#">Petty Cash Policy</a>.</p> <p>Cheque per individual</p> <p>Gift cards/gift certificates</p>	<p>Petty Cash</p> <p>Non PO Voucher</p> <p>See sections on Gifts/Gift Cards/Gift Certificates and Research Study Participants below.</p>

## **Travel Expense Pre Payments:**

Expenses relating to travel that has not yet taken place may be reimbursed as they are incurred. These may include conference registration, airfare, and hotel deposit.

## **Cash Advances:**

This is a payment to the traveller to cover anticipated cash expenses while travelling. Cash advances may be obtained prior to departure by using the Corporate Travel Card at any Automatic Teller Machine (ATM). When travelling outside Canada it is recommended that an ATM is used in the country of destination.

In exceptional circumstances (for example: travel to a remote location where access to an ATM is not possible) a Cash Advance may be issued to the traveller. Contact [aphelp@mcmaster.ca](mailto:aphelp@mcmaster.ca) for details.

## **Signing Authority:**

The Purpose Approver is defined as an individual who is one or more position levels above the reimbursement requestor. The Purpose Approver reviews the purpose, reasonability of the cost, and ensures the claim is in the best interest of the University and/or research project given the circumstances.

Eligibility of expenditures to a research project must relate to the research project and an explanation may be required where the relationship of expense is not obvious. Further, research reimbursements may be subject to further sponsor policies and guidelines, in the event the sponsor has a more restrictive written policy or guide it will prevail over AP-01 “house-rules” policy. In the event the sponsor policy is silent AP-01 will apply.

In cases where a research project is being charged, the Principal Investigator (PI) or PI Delegate has the responsibility to provide evidence that the claimant(s) being reimbursed is(are) affiliated with the PI’s research project. For example; “My student, B. Smith, attended ABC

Conference in Any City from X Date to X Date which discussed XYZ that is related to my research on X.”

### **Temporary Delegation:**

Delegation of authority is permitted during temporary absences (for example: vacation, illness) of a person having normal “permanent authority”. The delegate may be one of the following:

- An individual who the permanent authority reports to,
- An individual who accepts the authority role on an interim ‘acting’ capacity,
- An individual who reports to the permanent authority.

In all cases listed above, the individual temporarily or on an interim basis delegating the responsibility remains fully accountable for all transactions approved during the delegation period.

### **Permanent Delegation:**

In all cases below, a formal written notification should be on file in the department (or as applicable in Mosaic or respective Research Finance office) for future audit purposes:

- Where the chartfield being charged is an Operating (non-research) Account, the Dean may delegate their signing authority to the Director of Faculty Administration or equivalent.
- Where the chartfield being charged is a Faculty of Health Sciences (Fund 80 or 85) the formally documented delegate of the Chair may be the Director of Administration or Department Manager.
- The Principal Investigator (PI) may delegate their authority to a member of the Project Team (for example: Lab Manager). The delegate however must have a strong understanding of the project.

## **Supporting Documentation:**

**Expense (business) purpose** must be described to allow the approver, Research Finance Offices, Accounts Payable and auditors to assess the University business or research purpose. The ideal business purpose answers Who? What? Why? Where? When? How?

Where it is not clear, or otherwise obvious, that the expense relates to the research project, additional information or explanation should be documented which demonstrates that the expenditure is a direct cost of the funded research. For example, claiming additional expenses beyond the conference days; “I (claimant) arrived 2 days early at ABC Conference because I had to meet with my co-presenter Dr. Smith from the University of XYZ to finalize our presentation on ABC.”

### **Missing or No Receipts:**

- Where an original receipt is missing and a duplicate cannot be obtained, the claimant or delegate preparer may add a comment to the expense report and provide proof of payment such as a credit card statement or copy of official invoice on company letterhead.
- Where the receipt is lost and there is no proof of payment, the claimant shall complete the Line Description section of the expense report detailing the particulars of the missing

receipt (i.e. payee, date, amount, description of purchase). Employees who frequently fail to submit receipts should be advised that they may not be reimbursed the expense.

- Minor expenses where it is impossible or difficult to obtain a receipt may be approved at the discretion of the applicable signing authority. An itemized list of these items shall accompany the reimbursement claim. Such items include: public transit tokens/tickets, meter parking, bridge tolls, coin laundry and miscellaneous, reasonable gratuities.
- Regular expense items, such as internet costs, where the plan and cost has **not** fluctuated from month to month, may be reimbursed on a basis of reasonability providing proof of first month and last month detail invoice for a claim period of up to 12 months.
- In cases where an original invoice/receipt is not attached VAT rebates cannot be claimed.

### **Electronic Receipts and Purchases:**

Many purchases are made via websites and the transaction receipt varies widely depending on the supplier. Electronic receipts should contain the following information:

- Supplier identification;
- Tax/business number, where applicable (e.g. HST, GST, QST);
- Identification of purchaser;
- Description of what was purchased;
- Amount paid along with proof of payment (e.g. last 4 digits of credit card number).

**Receipts in Foreign Currency** should be in the denomination of the original currency at the time of purchase. If you choose to use your personal credit card to make foreign currency purchases and want to be reimbursed at the exchange rate charged by the credit card company, you must provide the receipt/invoice along with the excerpt from your credit card statement showing the expense with the exchange rate charged.

**Receipts in Foreign Language** should be accompanied by an explanation of the expense.

### **Electronic Imaging of Original Receipts:**

The University uses electronic images of original paper and electronic invoices and receipts as part of its usual course of business. The preparer of the payment/reimbursement request is responsible for ensuring the quality, accuracy, reliability and authenticity of the scanned images in Mosaic. The University considers the payment/reimbursement records in Mosaic to be the originals for business retention and audit purposes. The electronic images shall be stored for a minimum of seven (7) years beginning December 2013.

### **Corporate Travel Credit Card:**

University travel related expenses shall be placed on the University's corporate travel card, BMO Diners Club card, issued for University business use only. Timely submission of your expense report will ensure payment to Diners Club can be made by the statement due date and minimize turnaround times. Expenses charged to the Diners Club MasterCard, including those incurred prior to the travel, shall be claimed on an Expense Report form.

Arrangements have been made to allow cardholders **30 days plus 30 days grace** from the statement date to settle their account with Diners Club before interest charges are levied.

Should interest be incurred on the Diners Club card, the interest is calculated from the 31<sup>st</sup> day from the statement date.

The Diners Club Card is issued for University business expenses only. If non-business expenses are unavoidable the cardholder must personally settle non-business purchases within 60 days otherwise the activity will be reported to Internal Audit under the [Fraud Policy](#).

## **Summary by Expense Type:**

### **Accommodation**

Reasonable Cost: Single room rate per traveller.  
 Required Support: Official hotel invoice with zero balance, marked paid.  
 Allowance: Where accommodation is provided privately with family or friends, the University will reimburse a gratuitous amount per night of \$30 CDN payable to the traveller only, not to the lodging host.  
 Notes: Where reservations must be cancelled, it is the responsibility of the traveller to ensure that cancellation is made in advance so that 'no show' charges will not be incurred.  
 It is the responsibility of the claimant to ensure damage and refundable deposits have been applied to the final hotel bill.

### **Airfare**

Reasonable Cost: Lowest economy class after considering risk of cancellation or need to make itinerary changes.  
 Claims for First Class and Business Class travel may be permitted if the flight exceeds six (6) continuous hours, or the claim is accompanied by a medical certificate or pre-approval by the traveller's Purpose Approver.  
 Required Support: Airline ticket/itinerary/receipt or e-ticket confirmation.  
 In addition, while a boarding pass is not required other acceptable documentation that identifies the city and dates traveled (for example, hotel bill, restaurant receipts, taxi chits) must be provided.  
 In cases where the only expense being claimed is the airfare, a paper boarding pass or printed image of the electronic boarding pass that clearly indicates the flight information is required.  
 Notes: Financial penalties related to flight changes and cancellations of non-refundable tickets are reimbursable if the change is made for University business reasons, not personal reasons and approved by signing authority.  
Cancellation insurance is recommended when purchasing non-refundable tickets.  
Administrative fee charged by travel service provider, departure and security taxes and baggage fees must be supported by receipt/invoice.  
Frequent Flyer or Reward Points: A traveller may choose to enrol in a frequent flyer or rewards program provided there is no cost to the University. Frequent flyer status or personal credit card reward program is not to be a determining factor in the selection of the carrier. No reimbursement may be claimed for the value of travel reward points.

### **Computer Equipment and Accessories**

- Reasonable Cost: Laptops, monitors, printers and related computer equipment and accessories only when pre-authorized by the supervisor. These items will become the property of McMaster University. Eligibility of expenditures to a research project are subject to the sponsor policies and guidelines and must directly relate to the research.
- Required Support: Official itemized invoice/receipt with proof of payment.

### **Dependent Care Expenses (excluding pets)**

A dependent is a person who resides with the traveller on a full-time basis and relies on the traveller for care. A traveller will be reimbursed when;

- The travel is occasional or unexpected.
- The traveller incurs expenses above and beyond usual costs for dependent care as a direct result of business travel. For example, when a nursing mother must travel with her child to a conference, or a single parent must pay overnight babysitting while travelling on university business.

- Reasonable Cost: **With Receipt:** Maximum daily allowance of \$75/dependent/household with caregiver's receipt.  
**Without Receipt:** Maximum daily allowance of \$35/dependent/household with documented explanation.

### **Delinquency/Interest Charges**

- Reasonable Cost: The credit card holder is responsible for timely reimbursement processing of University business. The card holder is responsible for any unavoidable personal costs on the University card and must settle non-business items within 60 days.
- Required Support: Copy of credit card statement accompanied by explanation in writing approved by the individual's purpose approver. Delinquency and interest charges will be reviewed on an individual and exceptional basis.

### **Donations**

University funds are generally not used for donations to other charitable organizations. Donations in lieu of speaker fees or honoraria is not permitted.

### **Gifts/Gift Cards/Gift Certificates**

- Reasonable Cost: Actual cost.
- Required Support: Official receipt with proof of payment plus a record containing recipient name, business purpose and amount issued to each recipient.

Notes: Providing a physical gift is the preferred method to recognize an individual's contribution in support of a University activity.

**Non-employee:**

- **Gifts** offered to visitors, donors, or volunteers should be of a moderate value and does not represent an honorarium.
- **Gift cards/Gift certificates:** Gifts to individuals of near cash equivalents (i.e. gift cards and gift certificates) are tracked through the supplier database for reporting purposes and **may be considered taxable income** if they total \$500 or more in a calendar year. Under no circumstances should gift cards/gift certificates be given to non-employees in lieu of professional services (e.g. speaker honoraria/fees, research collaboration, etc.). Contact [aphelp@mcmaster.ca](mailto:aphelp@mcmaster.ca) prior to giving gift cards/gift certificates to non-employees (with the exception research study subjects).

**Employee:**

- **Gifts** in recognition of employment service otherwise not paid may not exceed a value of \$500 per calendar year.
- **Gift cards/gift certificates** for employees are strongly discouraged and are subject to income tax in **ANY** amount, including gift cards from Hospitality Services and the Campus Store, and must involve notification to Human Resources **during the current tax reporting year** identifying employee name, item, and value for T4 (Statement of Remuneration) purposes.

**Gift Certificates towards Meals:** Please refer to Meals with Receipts below.

**Research Study Participants:** Gifts, honoraria and other incentives (e.g. gift cards/gift certificates) can be offered to an individual or group whose involvement with the funded research/activities is voluntary, i.e. not part of a contractual obligation, professional service or a member of the grant team. For more information please refer to the section on Research Study Participants below.

## **Ground Transportation**

### **GO Bus/GO Train**

Reasonable Cost: Actual cost.  
 Required Support: Official receipt with proof of payment.  
 Note: HST does NOT apply therefore rebate cannot be claimed.

### **Airport Limousine/Taxi**

Reasonable Cost: Travel to and from airports shall consider the most reasonable cost to the University.  
 Required Support: Official receipt with proof of payment.



## Parking

Reasonable Cost: Actual cost with proof of payment.  
 Required Support: Official receipt.

## Personally Owned Vehicle

Reasonable Cost: [Kilometre allowance](#). Effective in Mosaic January 4, 2022.  
 61¢ per kilometre for the first 5,000 kilometres driven.  
 55¢ per kilometre driven after that.

Required Support: When completing the expense report include dates, kilometres traveled and destination. It is recommended that the [mileage log](#) be used when claiming reimbursement for multiple trips or multi-stop trips. A Google map is not required as support.

Notes: Where a personally owned vehicle is used for University business a kilometre allowance shall be provided to defray vehicle operating costs, including gasoline, insurance, repairs and maintenance.  
 Where a personally owned vehicle is used for University Business, the owner shall carry adequate personal car insurance on the vehicle. This cost is not reimbursable.  
 Travellers who choose to drive rather than fly may be reimbursed a maximum of two travel days beyond the dates of official business.  
 The reimbursement for kilometrage may not exceed the cost of comparable 30-day advance purchase airfare rates.  
 Where granting agency automobile allowance differs from the University approved allowance, supporting documentation is required.  
 Expenses related to mileage and parking related to traveling from an employee's home to the office/campus are considered personal and not reimbursable.

Kms to and from McMaster campus (i.e. 1280 Main St. W.):

### Downtown Campuses:

- 5 kilometres, one way; or,
- 10 kilometres, round trip.

### Ron Joyce Centre (Burlington):

- 22 kilometres, one way; or,
- 44 kilometres, round trip.

### Niagara Regional Campus:

- 70 kilometres, one way; or,
- 140 kilometres, round trip.

### John C. Munro Airport, Hamilton:

- 19 kilometres, one way; or,
- 38 kilometres, round trip.

### Toronto Pearson International Airport:

- 63 kilometres, one way; or,
- 126 kilometres, round trip.

## Presto Card

Reasonable Cost: Actual cost. In order to seek reimbursement, travellers using the Presto card to pay transit fares must register the card.

Required Support: Statements detailing card use must be maintained for seven (7) years by the claimant and made available upon request for audit purposes.

### **Taxi**

Reasonable Cost: Travel between locations shall represent reasonable cost based on submission of official receipts.

Required Support: Taxi chit.

### **Tolls (including 407 Toll)**

Reasonable Cost: Toll transportation costs based on proof of toll charges.

Required Support: Official itemized invoice.

### **Vehicle Rental and Rental Vehicle Gasoline**

Reasonable Cost: Actual cost. Cost of standard insurance against liability and personal injury is reimbursable.

Required Support: Original rental agreement with proof of payment

Notes: Travellers are encouraged to obtain the most cost-effective, practical vehicle and take advantage of [corporate and other discounts](#). Diners Club MasterCard holders are automatically covered for collision damage insurance when using the Diners card and should refuse coverage offered by the rental agency. If the Diners Club MasterCard is not used, reasonable collision insurance may be reimbursed. Rental vehicle gasoline is reimbursable. Typically the kilometre allowance does not apply to vehicle rentals. Ensure rental agreement stipulates unlimited mileage. Refer to Guidelines on Renting Vehicles.

### **Group Travel**

Reasonable Cost: Actual costs.

Required Support: Official itemized receipts. A list of individuals comprising the group must accompany expense report.

Note: The individual overseeing the trip is responsible for obtaining and submitting original receipts.

### **Incidental Expenses (Non Province of Ontario funded accounts)**

Reasonable Cost: A per diem allowance for incidental expenses (i.e. small expenditures where it is either impractical or impossible to acquire receipts) may be claimed in lieu of actual costs where expenses are funded by external agencies or sponsors (except agencies or ministries of the Government of Ontario).

- \$10/day to a maximum of \$100/trip.

Required Support: Not required to support the incidental expense allowance.

Note: Only incidental expenses incurred while travelling on University business may be claimed.

**Laundry/Dry Cleaning**

Reasonable Cost: Actual cost reimbursable after seven (7) consecutive days of travel.  
 Required Support: Official itemized receipt.

**Meals with Receipts****Individual Meal**

Reasonable Cost: Reasonable costs while travelling, including gratuities.  
 Required Support: Official itemized restaurant bill including date, items consumed, amount and credit card chit indicating gratuities as applicable.  
 Note: A daily meal allowance may be used in lieu of meals with receipts. Refer to Per Diem Allowances below.

**Meal with Attendee(s)**

Reasonable Cost: Actual cost accompanied by a detailed business purpose.  
 Required Support: Official itemized restaurant bill including date, items consumed, amount, credit card chit indicating gratuities and list of attendee(s).  
 Note: When the meal is between University employees, the most senior University employee in attendance must pay and submit the reimbursement claim.

**Gift Certificates towards Meals (e.g. Uber Eats/Skip the Dishes)**

Reasonable Cost: Actual cost accompanied by a detailed business purpose.  
 Required Support: Official itemized invoice/receipt including date, amount and list of attendee(s).  
 Note: See section on Gifts/Gift Cards/Gift Certificates/Donations to employees above.  
 Where the meal is **not** consumed as part of a meeting, event or university business function, gift certificates to Uber Eats, Skip the Dishes, restaurants and the like must involve notification to Human Resources **during the current tax reporting year** identifying employee name, and value for T4 (Statement of Remuneration) purposes.

**Alcohol (unless specifically prohibited by funding source (e.g. Tri-Agency))**

Reasonable Cost: Reasonable costs for alcoholic beverages with a meal or during a reception where the consumption is nominal or moderate, does not exceed the cost of food, and is not specifically restricted by funding source.  
 Required Support: Itemized receipt detailing date, items consumed, amount and gratuities with proof of payment.  
 Note: Faculty and staff are required to exercise sound judgement in this regard.

## **Per Diem Allowance for Meals**

Reasonable Cost:	A per diem meal allowance may be claimed in lieu of actual costs (\$98.45/day \$21.90/breakfast, \$22.15/lunch, \$54.40/dinner) in Canadian dollars for travel in Canada, or, U.S. dollars for travel outside Canada.
Required Support:	Not required to support the per diem meal allowance.
Notes:	Only meal costs incurred while on University business or during travel for University business may be claimed. The per diem allowance will not apply where meals are included as part of another reimbursable item (for example: conference, transportation). The per diem claim should be reduced accordingly. The meal allowance includes gratuities and taxes.

## **Memberships**

### **Professional Memberships**

Reasonable Cost:	Actual cost. Professional memberships for eligible full-time employees where necessary for their employment role will be reimbursed provided the fees qualify as a non-taxable benefit and are of the type defined in the Income Tax Act section 8(1)(i)(i) as annual professional membership dues, the payment of which is necessary to maintain a professional status.
Required Support:	Official invoice/receipt from organization and/or copy of application form or renewal plus proof of payment.
Note:	Reimbursement of professional fees is not an automatic entitlement and occurs only where allowed for, as necessary, within the employment role or employment contract.

### **Club Memberships**

Reasonable Cost:	Individual University Club membership is not a reimbursable expense. In limited and exceptional circumstances membership may be reimbursed where the membership provides a business-related benefit to the University and is required for the effective performance of the individual's position. In these cases, the department may be charged and approval shall be accompanied by a letter from the appropriate Dean or Vice-President explaining the specific situation for audit records.
Required Support:	Official invoice or charge to department chartfield and accompanied by a letter from the appropriate Dean or Vice-President.
Note:	Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs, are not a reimbursable expense.

### **Other (not listed above)**

Note:	Reimbursement of other memberships will only be made if pursuant to the individual's employment contract, role or otherwise deemed necessary for the execution of their business activities.
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**Office Equipment, Furniture, and Accessories**

- Reasonable Cost: Office equipment, furniture and accessories required to support working remotely only when pre-authorized by the supervisor. These items will become the property of McMaster.
- Required Support: Official itemized invoice/receipt with proof of payment.

**Office Supplies, Stationery**

- Reasonable Cost: Expenses incurred for office supplies, stationery and other reasonable (non-capital) supplies not provided by the University may be eligible for reimbursement to support working remotely. For example, printer cartridges/toner, paper, pens, notebooks, highlighters, etc.
- Required Support: Official itemized invoice/receipt with proof of payment.

**Out-of-Country Travel**

- Reasonable Cost: Costs incurred solely for University business are reimbursable, such as visas, travel documents and immunization shots.
- Required Support: Official invoices/receipts.

**Rail**

- Reasonable Cost: Travel by rail shall use economy fare for day travel, or standard lower berth or roomette accommodation for overnight travel. However, to destinations where the travel time exceeds four (4) hours (e.g. Ottawa, Montreal) a business class fare may be permitted.
- Required Support: Official receipt with proof of payment.
- Note: Passage on [VIA Rail](#) may receive discounted fares when booked through the CAUBO (Canadian Association of University Business Officers) web page.

**Receptions and University Events**

- Reasonable Cost: Expenses relating to business receptions, meetings, and University events, including hospitality, catering, and other incidentals incurred in the course of carrying out University business, may be reimbursed based upon reasonable costs.
- Required Support: Official itemized invoice marked paid or official itemized receipt, and list of attendees (where applicable). Indicate the nature of the event and description of how the business reception, meeting or University event facilitates University business.
- Note: Expenses relating to social functions involving only individuals who work for, or are engaged by, the University cannot be reimbursed, e.g. holiday parties.

## **Registration (Conference and Seminar)**

Reasonable Cost: Registration costs related to University business is reimbursable based on proof of cost supporting documentation.

Required Support: Official receipt from organizers including conference itinerary/prospectus.

Note: Indicate full name of conference elaborating on acronyms.

## **Research Study Participants**

Reasonable Cost: Remuneration is a recognized practice to encourage study participation, to acknowledge the research participant's time and defray out-of-pocket expenses such as travel costs. Gifts, honoraria and other incentives (e.g. gift cards/gift certificates) of nominal value can be offered to an individual or group whose involvement with the funded research activity is voluntary, i.e. not part of a contractual obligation, professional service or a member of the grant team.

The PI (Principal Investigator) is responsible for ensuring that the monies are disbursed, accounted for, recorded and reported.

Research participants may receive **remuneration** as cash, by cheque, gift certificate or in-kind.

- Cash – Petty Cash, Cash Advance or PI or Delegate use personal funds and seek reimbursement.
- Cheque – Non-PO Voucher payable to Study Participant.
- Gift Card/Gift Certificate – Remuneration by Gift Card/Gift Certificates is considered by Canada Revenue Agency to be near-cash.
- In-kind – Tangible gift item such as a mug, T-shirt, etc.

Required Support: Name of study and log detailing recipient name, amount paid and recipient signature. Where study participant's identity is confidential, the PI assigns a participation ID number and indicates the remuneration amount.

Where the **remuneration** amount per participant, per calendar year, is \$500 or more, for income tax reporting purposes, the PI must request personal information (including SIN) from the study participant and submit this information as part of the remuneration request. The study participant will be issued a T4A by Accounts Payable.

Note: Reimbursement to study participant by cheque shall include: payee name and address, name of the study and date of study visit.

## **Telecommunications and Internet**

### **Cell Phone, Long Distance and Internet**

Reasonable Cost: Expenses associated with University business are reimbursable. Expenses incurred due to working remotely such as overcharges for excess internet and cell phone usage, long distance charges for work-related calls.

Required Support: Official itemized invoice/receipt with proof of payment. However, regular expense items, such as internet costs, where the plan and cost has not fluctuated from month to month, may be reimbursed on a basis of reasonability providing proof of first month and last month detail invoice for a claim period of up to 12 months.

### **Tips/Gratuities**

Reasonable Cost: Reasonable incidental tip or gratuity charges are permissible without receipt. This does not apply to tips and gratuities included in other expenses (for example, meals).

Required Support: Itemized list supported by a description.

### **Utility/Service Bills (e.g. Bell, Rogers, internet, equipment repair)**

Reasonable Cost: Portion of actual cost related to University business.

Required Support: Original invoice. Only current charges will be reimbursed unless previous invoice attached.

### **Corporate Credit Cards:**

- [BMO MasterCard \(PCard\)](#) – to be used for the purchase of goods and services valued less than \$10,000 per invoice.
- Diners Club MasterCard – to be used for the purchase of University business travel expenses, meals and hospitality. The application form can be found at: <https://financial-affairs.mcmaster.ca/services/accounts-payable-reimbursements/travel-resources/>

### **Questions?**

Contact [aphelp@mcmaster.ca](mailto:aphelp@mcmaster.ca)

### **Related Policies/Guidelines:**

[Policy on Reimbursements to Individuals for University Business](#)

[Policy on Recruitment and Relocation Expenses for Academic Appointments](#)

[Strategic Procurement Policy](#)

[Policy on Perquisites](#)

[Policy on the Administration of Petty Cash Funds](#)

[Guidelines on Renting Vehicles](#)

[Policy on Gifts and Awards](#)

**APPENDIX A****Common Expense Accounts**

EXPENSE TYPE	ACCOUNT
407 ETR	650007
ATM/Bank Fees	650006
Abstract/Journal Fees-Non-Travel	670028
Advertising/Promotion-Non-Travel	600102
Airfare – Seat Selection	650007
Airfare – Domestic	650007
Airfare – International	650007
Airfare – Non-Domestic within North America	650007
Airport Taxes	650007
Airport Taxi/Limousine	650007
Audio Visual – Non-Travel	600200
Baggage Fees	650007
Books – Non-Travel	600413
Breakfast	650004
Business Meal with Attendees – Non Travel	650050
Business Meal with Attendees –Travel	650003
Cellular Phone – Non-Travel	600205
Cellular Phone – Travel	650002
Charitable Donations - Travel	750050
Coach Bus	650007
Computer Equipment/Supplies – Non-Travel	610031
Computer Supplies	650008
Conference Registration	650011
Courier – Non-Travel	600013
Currency Conversion Fees	650006
Dinner	650004
Entertainment – Other – Travel	650003
Entertainment – Other – Non-Travel	650050
Fax Charges	650006
Flight Cancellation Insurance	650007
Flowers – Non-Travel	750006
GO Bus/Train	650007
Gasoline	650007
Gift Cards – Non-Travel	750006
Gratuities – Non-Travel	650050
Gratuities - Travel	650003
Gratuitous Accommodation	650005
Groceries	650004
Hotel/Lodging	650005
Immunization Shots	650006



Incidentals Per Diem	<b>650006</b>
Internet Services – Non-Travel	<b>600015</b>
Internet Services - Travel	<b>650002</b>
Limousine	<b>650007</b>
Local Bus	<b>650007</b>
Local Phone	<b>650002</b>
Long Distance – Non-Travel	<b>600016</b>
Lunch	<b>650004</b>
Maintenance (Automobile) – Travel	<b>650001</b>
Meals Per Diem - Domestic	<b>650004</b>
Meals Per Diem - Foreign	<b>650004</b>
Meals with Receipts	<b>650004</b>
Miscellaneous Charges – Travel	<b>650004</b>
Miscellaneous Charges – Non-Travel	<b>650006</b>
Miscellaneous Supplies COVID-19	<b>600900</b>
Membership Dues (No Taxes Charged) - Clinical	<b>590050</b>
Membership Dues (No Taxes Charged ) - LPDA	<b>590020</b>
Membership Dues (No Taxes Charged) - MPDA	<b>590010</b>
Membership Dues (No Taxes Charged) - PDA	<b>590000</b>
Membership Dues (No Taxes Charged) - General	<b>750011</b>
Membership Dues (Taxes Charged) – Clinical Faculty	<b>590050</b>
Membership Dues (Taxes Charged) – General	<b>750011</b>
Membership Dues (Taxes Charged) – LPDA	<b>590020</b>
Membership Dues (Taxes Charged) – MPDA	<b>590010</b>
Membership Dues (Taxes Charged) – PDA	<b>590000</b>
Other Car Mileage	<b>650007</b>
Parking	<b>650015</b>
Personal Car Mileage Domestic	<b>650007</b>
Personal Car Mileage Foreign	<b>650007</b>
Photocopying – Non Travel	<b>600100</b>
Postage – Non-Travel	<b>600012</b>
Relocation Expense Reimbursement	<b>650010</b>
Rent (No Taxes charged)	<b>650005</b>
Rent (Taxes Charged)	<b>650005</b>
Seminar Fees – Travel	<b>650011</b>
Software Licenses – Non-Travel	<b>630007</b>
Subscriptions – Non-Travel	<b>600413</b>
Supplies All – Non-Travel	<b>600001</b>
Supplies All – Travel	<b>650006</b>
Taxi	<b>650007</b>
Tolls	<b>650007</b>
Train	<b>650007</b>
Travel Agency Service Fees	<b>650007</b>
Travel Documents	<b>650006</b>
Vehicle Rental	<b>650007</b>
Webinar – Non-Travel	<b>655000</b>