



<b>SUBJECT:</b>  Professional Development – Out-Of-Scope Employees	<b>CATEGORY:</b>  Human Resources	<b>NO.</b>  711
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**PREAMBLE**

SIAS is committed to encouraging its employees to further their knowledge and skills in areas related to their work and/or to continue their development through part-time continuing education.

Guidelines issued by Canada Customs and Revenue Agency (CCRA) indicate that employer-paid educational costs are not generally taxable benefits for employees when the training taken is for maintaining or upgrading employer-related skills. A taxable benefit may arise when employees are reimbursed for training that is primarily for the benefit of the employee, such as personal interest or technical skills training which is unrelated to the employer’s business.

**POLICY**

SIAS supports out-of-scope (OOS) employees’ participation in professional development by providing the option for professional development funding through the provision of a flexible benefit. Employees can elect to spend all or a portion of their allocated amount on professional development. The flex benefit will be administered by the SIAS Human Resources’ Compensation and Rewards branch.

Employees are required to apply for access to their professional development funds in accordance with the procedures outlined in this policy.

Applications will be considered for the following:

- Expenses for short-term courses, seminars and conferences (may include all or part of travel expenses);
- Tuition and course fees for credit classes;
- Tuition and course fees for non-credit classes;
- Professional groups’ annual meetings, conventions;
- University/technical institute text books;
- Acquisition of self study materials; and
- Software that could enhance or develop the employee’s skill or create efficiencies in his or her work. (Entertainment software and games are excluded.)

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Actual reimbursement will be determined by the employee's elected available funds.

SIAST will not grant advances to cover the cost of tuition, course fees and books.

## **PROCEDURE**

### **1.0 Allowable Professional Development Expenditures**

Professional Development expenditures require prior approval for any reimbursement under this program.

- 1.1 Step 1 of the OOS PD form must be completed by the employee.
- 1.2 Step 2 of the OOS PD form must be completed by the employee's supervisor. If out-of-province or out-of-country travel is involved, Step 2 must be completed as per the SIAST Management Authorities Grid policy #504-G.

#### **1.3 Prepayment of Registration Not Required:**

- 1.3.1 The OOS PD form should be submitted to the Compensation and Rewards branch.
- 1.3.2 Step 3 of the OOS PD form will be completed by the Compensation and Rewards branch, indicating appropriate approval of the professional development expenditure.
- 1.3.3 The pre-approved OOS PD form will be returned to the employee.
- 1.3.4 The employee should complete Step 4 of the pre-approved OOS PD form and submit the form, along with invoices and/or receipts, to the Compensation and Rewards branch.

#### **1.4 Prepayment of Registration Required:**

- 1.4.1 When prepayment of registration is required, the employee must attach a copy of the completed registration form to the OOS PD form and submit it to the Compensation and Rewards branch **one month in advance of the registration due date.**
- 1.4.2 The Compensation and Rewards branch will complete Step 3 and Step 4 of the OOS PD form and forward the registration form to Finance for payment.
- 1.4.3 A copy of the pre-approved OOS PD form will be returned to the employee to be used for any other expenses involved in the activity.
- 1.4.4 The employee attends the activity, completes Step 4 of the pre-approved OOS PD form and submits the form, along with receipts, to the Compensation and Rewards branch for processing.

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