

PDTER Declaration of % used for Professional Development Internet Enabled Communications Device Basic Monthly Service Plan

Memorial University's reimbursement of PDTER expenses is not to include any personal use portions. A mobile device monthly service plan is beneficial to an ASM for research and professional development however it is recognized that this same connection may also be used for personal purposes. Under Canada Revenue Agency (CRA) guidelines any reimbursement of an expense that results in a personal benefit to an employee is considered a taxable benefit to that employee. It is the ASM's responsibility to determine the portion of their basic monthly service plan that relates to research and professional development. Memorial will only reimburse a portion of the basic cost as determined by the declaration below.

I declare that I require a mobile device monthly service plan to undertake research and/or professional development. The allocation between personal use and research/professional development is as follows:

1. Total expense (basic cost only) receipts attached \$ _____
 - a) _____ % research/professional development
 - b) _____ % personal usage

2. Reimbursement requested 1 x 1 a) \$ _____

Please explain the research/professional development use:

Reimbursement requested by:

Name: _____ **Faculty/Department:** _____
PLEASE PRINT

Signature: _____ **Date:** _____

Approved by:

Name: _____ **Faculty/Department:** _____
PLEASE PRINT

Signature: _____ **Date:** _____

The provisions of the PDTER program are subject to the relevant provisions of the Income Tax Act and any interpretations made by CRA. It is the ASM's responsibility to declare the appropriate personal use portion of this reimbursement. The ASM accepts responsibility for any subsequent adverse judgement by CRA concerning the taxability of the reimbursed amount.