

## PDTER Declaration of % used for Professional Development

### Home Internet Monthly Service Plan

*Memorial University's reimbursement of PDTER expenses is not to include any personal use portions. A home internet service plan is beneficial to an ASM for research and professional development however it is recognized that this service 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 home internet plan that relates to research and professional development. If the home internet plan is bundled with other services, please declare the % used of the internet portion for research and professional development and multiply by 50%. Memorial will only reimburse a portion of the basic cost as determined by the declaration below.*

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

#### STANDALONE HOME INTERNET:

1. Total expense (basic cost only) receipts attached \$ \_\_\_\_\_
  - a) \_\_\_\_\_ % research/professional development
  - b) \_\_\_\_\_ % personal usage
  
2. Reimbursement requested 1 x 1 a) \$ \_\_\_\_\_

OR

#### BUNDLED HOME INTERNET:

1. Total expense (basic cost only) receipts attached \$ \_\_\_\_\_
  
2. Multiply 1 by 50% to estimate internet portion of bundle \$ \_\_\_\_\_
  - a) \_\_\_\_\_ % research/professional development
  - b) \_\_\_\_\_ % personal usage
  
3. Reimbursement requested 2 x 2 a) \$ \_\_\_\_\_

Please explain the research/professional development use:

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Reimbursement requested by:

Name: \_\_\_\_\_  
PLEASE PRINT

Faculty/Department: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by:

**Name:**

\_\_\_\_\_  
PLEASE PRINT

**Faculty/Department:**

\_\_\_\_\_

**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.*