

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

January 2025

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 or non-PO Voucher Modules) and payment method. These Guidelines apply to visitors, students, volunteers, and other authorized travellers (excluding consultants) in the same way as for Faculty members, staff, and Board Members.

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):

- Canadians will be reimbursed by cheque.
- US (United States) funds will be reimbursed by cheque at the [exchange rate](#) set by the University Treasurer and in effect at the time of payment.
- Other currencies will be reimbursed by 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 \$25,000	Invoice payable to supplier BMO Mastercard less than \$10,000 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. <i>Refer to the Policy on Strategic Procurement (SP-01)</i>
Goods and Non-Consulting services greater than \$25,000	Purchase requisition – <i>MacBuy (Preferred Method)</i>	Invoice sent to Accounts Payable by email or via supplier portal. <i>Refer to the Policy on Strategic Procurement (SP-01)</i>
Goods and expense reimbursements less than \$100	Secured by Purchaser	Petty Cash Voucher <i>Contact the department administrator who handles Petty Cash for your department. Refer to the Petty Cash Policy.</i>
Payments to Individuals for services	Secured by purchaser following Independent Contractor Questionnaire (ICQ) process	Less than \$25,000: use a non-PO voucher. Greater than \$25,000: <i>Refer to the Policy on Strategic Procurement (SP-01)</i>

Employee Travel, Expenses, Business Meals, and Department Events	Diners Club Mastercard <i>(Preferred Method)</i> Other options include: <ul style="list-style-type: none"> • Personal credit card • Preferred Travel Agency (direct billing using Mosaic chartfield string) • Cash advance using Diners Card (\$530/day; \$1060/month) 	Travel and Expense Module in Mosaic via direct bank deposit
Reimbursement to other Authorized Travellers, Visitors and Students not on Payroll	Secured by individual	Non-PO Voucher, if one-time payment only, use “Single Payment Supplier” e.g., ONETIME
Research Study Participants	Cheque/EFT per Individual Cash/Gift cards/gift certificates	Use Supplier ID and pay via Non-PO Voucher See section below on Research Study Participants
Gift cards	Gift cards/gift certificates	See sections on Gifts/Gift Cards/Gift Certificates and Research Study Participants below

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 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 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 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 for 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.

Receipts/Invoices

Many purchases are made electronically, receipts will vary depending on the supplier.

Receipts/invoice support should contain the following information:

- Supplier identification
- Tax/business number, should be included on invoices where HST/GST/QST is charged
- Identification of purchaser
- Description of what was purchased
- Amount paid along with proof of payment (e.g. last 4 digits of credit card number)
- Order confirmations missing any of the above information and not aligning with a credit card or bank statement are not acceptable receipts

PayPal or other 3rd party receipts are not acceptable support documents.

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, otherwise attach the calculation from the Bank of Canada showing the exchange rate on the date the expense was incurred.

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, personal charges on the card are strictly prohibited. Timely submission of your expense report will ensure payment to Diners Club can be made by the statement due date. Expenses charged to the Diners Club MasterCard, including those incurred prior to the travel, shall be claimed on an Expense Report. A copy of the Diners Club card statement should be included with the expense report submission. Should late fees be incurred on the Diners Club card due to late payment, late fees are not eligible for reimbursement by McMaster and should be paid directly to Diners Club (BMO) by the cardholder.

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 boarding pass or image of the electronic boarding pass that clearly indicates the flight information is required along with the business purpose for the flight (E.G. conference program, agenda, etc.).
- 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. Personal credit cards should not be used to purchase McMaster equipment. Refer to the [Policy on Strategic Procurement \(SP-01\)](#). 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/Late Fees

Reasonable Cost: Delinquency/interest charges/late fees are not eligible expenses.

Donations

University funds are not to be used for donations to other charitable organizations. Donations in lieu of speaker fees or honoraria are not permitted. In the event of a person passing where the family has asked for a donation in lieu of flowers, an exception is allowed.

Gifts/Gift Cards/Gift Certificates

Reasonable Cost: Actual cost.

Required Support: Official receipt with proof of payment plus a record containing recipient name, address, business purpose and amount issued to each recipient in accordance with the gift card policy and with authorized business purpose.

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**. 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 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 in accordance with the gift card policy and with authorized business purpose.
- Gift cards/gift certificates for employees are strongly discouraged and may be subject to income tax, 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.

Notes: HST does NOT apply therefore rebate cannot be claimed.

Presto Card

Reasonable Cost: Actual Cost

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

Notes: In order to seek reimbursement, travellers using the Presto card to pay transit fares must register the card.

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.

Taxi, limousine, UBER, and LIFT fares

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

Required Support: Taxi chit or electronic receipt. Please note HST registration number is not required by CRA on Taxi, limousine, UBER or LIFT receipts.

Tolls (including 407 ETR Toll)

Reasonable Cost: Toll transportation costs based on proof of toll charges. Required Support: Official itemized invoice.

Note: Toll charges for 407 ETR are HST exempt.

Parking

Reasonable Cost: Actual cost with proof of payment.

Required Support: Official receipt.

Personally Owned Vehicle

Reasonable Cost: [Kilometre allowance](#). Effective in Mosaic January 1, 2025. 70¢ per kilometre for the first 5,000 kilometres driven. 64¢ 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. We do not accept receipts for gas for personal cars as that is covered by the kilometre allowance.

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 (1280 Main St W)		
Location	One Way	Round Trip
Downtown Campuses	5 kilometres	10 kilometres
Ron Joyce Centre, Burlington	22 kilometres	44 kilometres
Niagara Regional Campus	70 kilometres	140 kilometres
John C. Munro Airport, Hamilton	19 kilometres	38 kilometres
Toronto Pearson International Airport	63 kilometres	126 kilometres
McMaster Innovation Park	3 kilometres	6 kilometres
10 Bay Street (Grad Residence)	4.5 kilometres	9.0 kilometres

Vehicle Rental and Rental Vehicle Gasoline

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

Required Support: 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 the 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.

Notes: 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.

Notes: 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.

Notes: 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).

Notes: When the meal is between University employees, the most senior University employee in attendance must pay and submit the reimbursement claim.

Alcohol (unless specifically prohibited by funding source e.g., Tri-Agency or McMaster Hospitality policies)

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.

Notes: Faculty and staff are required to exercise sound judgement in this regard. Reimbursement for purchases of alcohol served or to be served on campus is strictly prohibited. Any expense claims submitted for reimbursement of such alcohol will be denied. Alcohol should only be served on campus when arranged by hospitality.

Per Diem Allowance for Meals

- Reasonable Cost:** A per diem meal allowance may be claimed in lieu of actual costs:
- \$111.95/day \$24.90/breakfast, \$25.20/lunch, \$61.85/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. Per diems can only be claimed by the traveller for themselves. Per diems cannot be claimed by anyone who is not the person receiving the per diem.
- 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, e.g., if breakfast is provided on specific days as part of the conference, then only a lunch and dinner per diem can be claimed for those days.
- 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.
- Notes:** 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.
- Notes:** 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)

Notes: 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.

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.

Notes: 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.

Notes: 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 (Conferences and Seminars)

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.

Notes: Indicate full name of conference elaborating on acronyms.

Research Study Participants

Research involving human participants is premised on a moral commitment to advancing human welfare, knowledge and understanding and to examining cultural dynamics. As a research-intensive institution, McMaster University shares this commitment in its promotion of responsible research. The fundamental imperative of research involving human participation is respect for human dignity and well-being. McMaster recognizes the academic expertise of respectful and responsible researchers

through their commitments to conduct ethical research and endorses the ethical principles cited in the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans – TCPS 2, which has been considered in the development of the research study participant AP-01 Guidelines.

Reasonable Cost: Incentive payments are a recognized practice to encourage study participation, to acknowledge the research participant's time, and defray out-of-pocket expenses not directly reimbursed to the participant.

Incentive payments may be considered taxable income. Where the total compensation (direct payment, gift cards, and /or cash) to a research participant from McMaster is equal to or greater than \$500 in a calendar year, a T4A will be issued to that participant. To facilitate the issuance of the T4A Finance will ask research participants for personal information such as, but not limited to, name, address and Social Insurance Number (SIN). Participants may provide their SIN through a confidential link in an encrypted/protected portal, by phoning AP or emailing fin2go@mcmaster.ca to request a call back. For studies where collection of personal information is not prohibited by the study protocol the PI (Principal Investigator) must employ the "Notice of Collection and Disclosure of Personal Information for Research Payment Purposes" form to ensure participants have provided consent for the collection of personal information when needed. The PI is responsible for ensuring that the monies are disbursed, accounted for, recorded, and reported.

Reimbursement of out-of-pocket expenses is not considered income and is exempt from tax and T4A reporting. Please reimburse for out-of-pocket expenses separately from research participant fees. Receipts are required for reimbursement of expenses. Per diem allowance, mileage allowance (with mileage log), or incidentals should be claimed per the AP-01 Policy and Guidelines. To ensure expense reimbursements are not included as part of income reported on the T4A, expense reimbursements should not be submitted under the same supplier ID as participant fees; a separate voucher using an alternate supplier ID or ONETIME supplier ID # 36221 for CAD reimbursements or ONETIME supplier ID # 36222 for USD reimbursements should be created for expense reimbursements.

Research participants may receive incentive payments by cheque/EFT, gift certificate or in-kind, and in pre-approved cases by cash:

- Cheque/EFT – non-PO Voucher payable to Study Participant via their Supplier ID in Mosaic.
- Cash/Gift Card/Gift Certificate - Collect and submit personal information e.g., name and address on the spreadsheet – Note: Remuneration by Gift Card/Gift Certificates is considered to be near- cash by Canada Revenue Agency and subject to the same rules as cash payments. For studies where collection of personal information is not prohibited gift cards will be limited to \$500 per participant/year and will be tracked for reporting purposes per calendar year. Limits for studies underway prior to January 27, 2025 will be as per pre-existing protocols.

For guidance on the limits and use of cash/gift cards for anonymous research or where sharing personal information outside of the research team is prohibited by the conditions of MREB/HiREB ethics certification per the study protocol please refer to Appendix A. Interim Process for

Compensating Research Participants by Cash/Gift Card. [Please note: information is behind a password protected firewall].

- In-kind – Tangible gift item such as a mug, T-shirt, etc.

Required Support: To respect and protect the privacy of research participants, support documentation should indicate the HiREB or MREB number, not the name of the study. Finance administrators/preparers should be aware of the information they are attaching to the non-PO Voucher as support. Any personal information relating specifically to the study should be redacted.

Notes: All research participant payments, paid by cheque/EFT will be processed via a supplier ID in Mosaic. The supplier set up will include the individual's name, address, and contact information. If the total payments from McMaster will equal \$500 or greater in a calendar year the supplier set up will include the participant's SIN.

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.

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.

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.

Corporate Credit Cards

University corporate credit cards are for McMaster University business purposes only, personal use of corporate cards is strictly prohibited.

- [BMO MasterCard \(PCard\)](#) – to be used for the purchase of goods and services valued less than \$10,000 per invoice, for McMaster University business only.

- Diners Club MasterCard – to be used for the purchase of McMaster University business travel expenses, meals and hospitality. The cardholder is responsible for ensuring the balance is paid by the statement due date.
- The application forms can be found at: <https://financial-affairs.mcmaster.ca/services/accounts-payable-reimbursements/travel-resources/>

Questions?

Contact aphelp@mcmaster.ca

Corporate Card(s) and Spend Dynamic help, contact:

Kathryn Wright, Corporate Card Administrator kwright@mcmaster.ca

Related Policies/Guidelines:

[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](#)