



MUNICIPAL POLICY HANDBOOK

CODE NUMBER: 2036

CATEGORY: Financial Operations

LEARNING ACCOUNT

BACKGROUND

County Council deems it appropriate to encourage staff members to pursue lifelong learning and to promote a healthy lifestyle to all County Employees.

A \$300 Learning Account that includes learning and health and wellness is available to each eligible County staff member and elected officials once during each fiscal year (January – December).

The Learning Account is a **reimbursement** account: employees/elected officials purchase first, and then send in a claim for reimbursement.

Who is eligible?

Employees and elected officials are eligible once they have six months service as a full time permanent employee.

What can the Learning Account funds be used for?

There are many eligible uses for the funds. Some are regarded by Canada Customs and Revenue Agency (the tax people) as “taxable benefits”; others are tax free.

Uses that **are taxable** as benefits include:

- Computer hardware and software
- Professional journal subscriptions
- Books: general interest/non-employment related
- Personal-interest courses/training
- Heart rate monitors
- Blood testing equipment
- Body composition devices
- Fitness courses and fitness facility membership fees (Wellness Initiative).
- Internet access

Uses that **are non-taxable** include:

- Employment-related courses/training (including tuition fees, related books and course costs).
- Conference and symposium fees
- Materials and supplies for employment –related learning projects

Effective

Policy Date: 06/01/10

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Revision: 07-282



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- Career counseling or assessment services
- Library membership fees
- Diet programs (eg. Weight Watchers)
- Smoking cessation programs
- Body composition assessment

What is Not Eligible?

The following items are not covered by the Learning Account:

- Exercise equipment (home gyms, treadmills, exercise bikes)
- Sports equipment (skis, roller blades, skates, camping equipment)
- Magazine/newspaper subscriptions
- Alternative medical treatments and supplies (massage, acupuncture, acupressure, hypnosis, tanning, supplements, herbs, glasses, dentures, chiropractic healing aids).
- Recreational activities and memberships (golf, curling, hockey, baseball, bowling)
- Clothing and shoes
- Hobby equipment and supplies
- Computer supplies (ink cartridges, toner)
- Travel, subsistence costs related to training and parking fees
- Home business supplies and equipment.

The Learning Account covers a wide range of activities, from expanding your personal knowledge of a subject or developing a new skill, to improving personal health and well-being. The Learning Account is offered in addition to the training and development already provided by the County.

Completing the Learning Account Claim

The Learning Account is a reimbursement account: you purchase first, and then send in your claim for reimbursement. Your purchase receipt must be dated in the fiscal year of your claim. You can initiate a Learning Account Claim by filling out the Claim Form. One claim per year may be submitted, for a maximum amount of \$300.00.

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LEARNING ACCOUNT CLAIM FORM

Section A. Claimant Information - Each employee is eligible to claim up to \$300 per year.

Employee Name _____ Date: _____
 Address: _____

Section B. Expenses that are considered Taxable Benefits

Categories: Computer Hardware and Software, Internet Access, Professional Journal Subscriptions, General Interest Books, Personal Interest Courses/Training, Heart Rate Monitors, Blood Testing Equipment, Blood Composition Devices, Fitness Courses and Fitness Facility Membership Fees.

Receipt Date	Vendor Name Where Was the Item Purchased?	Amount Receipts Attached	Category Choose from list above	Approved	
				Y	N

Subtotal for B (Considered Taxable Benefits)

Section C. Expenses that are NOT considered Taxable Benefits

Categories: Employment Related Courses/Training, Conference and Symposium Fees, Materials & Supplies for Employment, Career Counseling or Assessment Services, Library Membership Fees, Diet Programs, Smoking Cessation Programs, Body Composition Assessments.

Receipt Date	Vendor Name Where Was the Item Purchased?	Amount Receipts Attached	Category Choose from list above	Approved	
				Y	N

Subtotal for C (Considered Non-Taxable)

Total Claim Amount Payable (B + C) Total Payable not to exceed \$300

Section D. Claimant's Certification

I hereby certify that I have read and understand the details of the County of Athabasca's Learning Account Policy. I certify that the amounts included in this claim fall under the eligible expenses as per the Policy, and have been claimed under the corresponding taxable or non-taxable section as required and explained in the Policy. Receipts for each item are attached.

Employee Signature

Date

Section E. Approval for Reimbursement

Approving Authority

Date

Please forward this Approved Claim form, together with attached receipts to Payroll.