

Using PER/CWRTER/PD Funds

What are flex-funds?

Effective July 1, 2023, the University will provide a Flex-fund spending arrangement to allow BFA and BUCSA members more flexibility in the allocation of their PER, CWRTER and Professional Development (PD) funds. The flex-fund arrangement will commence on July 1, 2023 and end on April 30, 2024.

Flexibility in use of the funds employees have in their PER, CWRTER, and/or PD will enable employees to address other life and family priorities that support flexible work arrangements and support employee wellness.

How much does each BUCSA or BFA member receive?

There is no change to the negotiated PER, CWRTER or PD amounts employees are entitled to. Employees are able to utilize up to \$1,000 or up to the limit available in their individual total balance of PER, CWRTER, and/or PD funds toward flex-fund options, whichever is lower. Note that employees may also continue to use their PER, CWRTER, and/or PD funds in the traditional manner and funds used in the traditional manner will not be considered a taxable benefit and are not reported on a T4 or T4A as a benefit.

For additional clarity, a BUCSA member who has \$250 in available PD funds on July 1, 2023, will have \$250 to utilize in total towards traditional PD use and flex-fund use prior to April 30, 2024. An example of spending in this situation could be as follows:

<u>\$180</u>	<i>PD Claim – Attendance at a conference</i>
<u>\$70</u>	<i>Health – Dental expenses not covered through benefits or benefit plan HCSA</i>
<u>\$250</u>	

Flex-fund Options

Health

Flex funds may be used to pay for employee and/or eligible spouses/dependents qualifying medical and dental expenses under the Income Tax Act, and are not covered or only partially covered by Brescia's group benefits plan or current HCSA dollars. BFA and BUCSA members who are not enrolled in Brescia's group health benefits plan may use flex funds to cover these type of expenses.

For group benefit plan members – A copy of your HCSA balance with Canada Life must be provided with your claim, showing that you have utilized your benefit plan HCSA dollars in full, or a copy of the Explanation of Benefits (EOB) received from Canada Life, showing the amount that was not covered through the HCSA plan with Canada Life. You can find these details in the Canada Life GroupNet application.

Health benefits reimbursed by Brescia are a taxable benefit and will be reported on the employees T4 following the end of the calendar year in which the purchase was made.

Home Internet Costs

Maximum of \$240 flex-funds (\$20 per month) may be allocated to internet expenses

Flex-funds may be utilized to support home internet costs. An itemized monthly bill is required for submission of this expense.

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Home internet for personal use is considered a taxable benefit and will be reported on the employees T4, on the following the calendar year in which it was used.

Exception to the taxable status of funds: Faculty members who do not have an office on campus, such as Contract Faculty Full-Time Faculty who have opted out of an on-campus office and BUCSA members who have a flexible work agreement on file that includes remote work days are eligible to have up to \$20 per month of home internet costs considered a reasonable work-related expense and deemed non-taxable.

Tuition for non-Brescia Registered dependents

Flex-funds may be utilized to support post-secondary tuition for a dependent who does not qualify for the Brescia dependent tuition benefit. Eligible post secondary programs include undergraduate programs at a Canadian University or registration in a formal program of study leading to a degree or diploma at a Canadian Community College. Allocation of this fund will be paid directly to the dependents institution.

An application form must be completed and proof of registration is required to claim this expense. Further information can be found at the [Dependent Tuition Benefit Application – Non-Brescia Student](#) page.

Tuition benefits are treated as a taxable benefit in the hands of the dependent receiving it, and a T4A will be provided to the dependent following the end of the calendar year in which it was received.

Wellness

Flex-funds may be utilized to support personal wellness. This fund includes items such as fitness equipment or classes, sporting equipment, personal training, nutritional counselling, smoking cessation programs, and counselling or wellbeing apps or products for employees.

Wellness benefits are taxable to the employee and will be reported on a T4 following the end of the calendar year in which the purchase was made.

Am I eligible for flexible spending credits?

Participation in the Flex-fund arrangement is restricted to BFA and BUCSA employees, meeting the criteria as set out below:

In order to be eligible to participate the employee must be actively employed as a Full time or Contract Faculty BFA member or Permanent Full time or Part time BUCSA member.

For the purpose of this agreement, eligible BFA and BUCSA employees shall include those employees on any statutory protected leave (i.e. maternity or parental leave, family medical leave, etc.), short term disability, long term disability, vacation or an otherwise approved paid leave of absence. BFA and BUCSA employees on a leave of absence without pay or an individual on a salary continuance arrangement are not eligible to use flex funds.

When and how do I allocate my flex funds?

Eligible employees do not need to make annual allocation decisions to the flex fund at this time. Flex fund claim amounts will be allocated to the requested account following the claim for submission, approval and funds are subject to availability of individual employees PER, CWRTER, and/or PD funds*.

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**BUCSA members may be able to access \$200 as part of the \$1000 Flex Fund maximum from the \$2000 PD top-up and can be accessed by employees on a first come, first served basis.*

Can I carry forward unused flex fund amounts?

No, flex-funds are cannot be carried forward past April 30, 2024. Any funds remaining from the previous year's will remain as part of the original PER, CWTER or PD funds and carryforward balances of these funds will be subject to the respective BFA and BUCSA employee agreement.

Expense and Payment of Claims

Dependent Tuition claims for non-Brescia students: [Dependent Tuition Benefit Application – Non-Brescia Student](#).

All other claims: https://brescia.uwo.ca/hr/forms_resources/Flex_Fund_Claim_Form.docx

Please send all claims through brescia.hr@uwo.ca or submit directly to a member of the Brescia Human Resources, Payroll & Benefits team. Approvals for PER/CWRTER and PD will be routed through the required approvers for those accounts.

Questions?

Please send questions to brescia.hr@uwo.ca