

Part: **Public Money and Property**
 Section: **General Revenue Fund and Revolving Funds**
 Subsection: **Payments from the GRF**
 Policy: **Association Dues and Professional Fees**

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Association Dues and Professional Fees

Objective

The objective is to outline the procedures for paying association dues and professional fees of employees.

Authority

The Financial Administration Act, 1993, section 28

Background

Section 89 of *The Public Service Regulations, 1999* states:

“The Government of Saskatchewan shall pay, on behalf of employees of the public service, the professional fees of those employees who are required either by an Act or by a department to be a member of a professional association.”

For in-scope employees covered by the SGEU Collective Bargaining Agreement, article 15.11 states: “The Employer agrees to pay the professional fees that are due on or after October 1, 2004 as per the 2003 schedules of all employees who are required either by statute or by an agency to be a member of a professional association. Permanent part-time employees working 40% or greater will be eligible for full reimbursement of such fees provided the employee has not been reimbursed and is not eligible to be reimbursed from another employer. For permanent part-time employees working less than 40%, reimbursement shall be prorated based on time worked provided the employee has not been reimbursed and is not eligible to be reimbursed from another employer. For partial years, reimbursement shall be prorated on the basis of time worked provided however that no payment will be made for partial years when the amount yielded is less than twenty-five dollars (\$25).”

Provincial Comptroller Directives

- .01 For partial years, payment is prorated on the basis of time worked.
- .02 An original receipt or invoice is required to support the payment request. The particulars are to include the payee’s complete name and address, a description of the payment, the amount of the payment and the period covered. Payment may be made directly to the employee or to the association on the employee’s behalf.
- .03 Payments pursuant to this policy are generally considered non-taxable benefits to the employee. In situations where this is unclear, the Canada Revenue Agency may be consulted for advice.

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- .04 Memberships in inter-provincial and other associations may be treated as a non-taxable benefit to the employee with the approval of the permanent head.
- .05 When an employee resigns and fees have been paid on their behalf, the employee is required to repay the Government for such fees on a prorated basis in relation to the number of uncompleted months remaining in the membership year. If an employee dies or retires on a government sponsored retirement plan, no repayment is required. For information regarding recording recoveries, refer to [Section 3005 Refunds to Vote](#).

References

[3005 Refunds to Vote](#)

[3100 Payments from the GRF](#)

[3101 GRF Payment Responsibilities](#)

[3156 Taxes on Goods and Services](#)

[Accounting Manual, Section 1320 Prepaid Expenses](#)

[Accounting Manual, Appendix A General Revenue Fund Year-end Procedures and Schedules](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 1201](#)

[The Public Service Regulations, 1999, section 89](#)

[The Collective Bargaining Agreement between The Government of Saskatchewan and Saskatchewan Government and General Employees' Union](#)

[The Union Management Agreement between The Government of Saskatchewan and The Canadian Union of Public Employees, Local 600-3](#)