

# Subscriptions and Professional Fees Policy

October 2016

## Policy control

<b>Benchmarking</b>	HMRC
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<b>Approving Bodies</b>	HR Committee, Board Governors
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<b>Supersedes</b>	Previous Subscriptions and Professional Fees Policy
<b>Supporting policy</b>	N/A
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## **SUBSCRIPTION AND PROFESSIONAL FEES POLICY**

### **1 PURPOSE AND SCOPE**

- 1.1 The Glasgow School of Art (GSA) encourages continued professional development, and will, where possible, meet the costs of individual membership fees or annual subscriptions to professional bodies.
- 1.2 In general, personal subscriptions to professional bodies are a personal liability and should not be charged to GSA. However, where specific criteria are met (detailed below), GSA will, as matter stands, reimburse the individual for these costs.

### **2 CRITERIA FOR PAYMENT OF SUBSCRIPTIONS AND FEES**

- 2.1 The costs of the subscriptions, as matter stands, will be met by GSA if all of the following apply:
  - Membership is necessary in order to fulfil the employee's duties of the role, or is required within the contract of employment;
  - The professional body appears on the HMRC's approved list;
  - The line manager/Head of School/Service approves the payment to be made.

Payments that satisfy all of the above criteria will be exempt from any tax liability.

- 2.2 Where the costs are related to a body which does not appear on the HMRC's approved list, GSA will not meet the costs due to tax liability issue.

### **3 CLAIMING SUBSCRIPTIONS AND FEES**

- 3.1 Claims should be made using the normal Expense Claims Process, ensuring proof of the payment is attached and the form is approved by the line manager.

Professional subscriptions and fees must not be processed using a purchasing card.