

## MPDA Policy

Complete Policy Title

**The Management Professional Development Allowance (MPDA) for Members of the Management Group (TMG)**

Policy Number (if applicable):

Approved by

**President and Vice-Presidents**

Date of Most Recent Approval

**May 27, 2025**

Date of Original Approval(s)

May/June 2002; May 2004; November 2005, January 2013, July 2014, June 10, 2021, June 9, 2022

Supersedes/Amends Policy dated

June 9, 2022

Responsible Executive

**Associate Vice-President & Chief Human Resources Officer (CHRO)**

Policy Specific Enquiries

[Human Resources Services](#)

General Policy Enquiries

[Policy \(University Secretariat\)](#)

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**FORMAT:** *If you require this document in an accessible format, please email [policy@mcmaster.ca](mailto:policy@mcmaster.ca).*

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### INTRODUCTION

McMaster University promotes a culture of career planning and development for all employees and is committed to investing in the professional development of its management staff by providing eligible employees in TMG with access to The Management Professional Development Allowance (MPDA). The MPDA benefit is \$2,500 per fiscal year (i.e., May to April).

## PURPOSE AND SCOPE

This Policy applies to Employees who are members of TMG.

The Management Professional Development Allowance (MPDA) is designed for each TMG employee to invest in self-directed career development (versus department-directed training). This plan will conform to the requirements of the Income Tax Act, including taxable benefits to individuals administered by the Canada Revenue Agency and to the Broader Public Sector Accountability Act, 2010 including the Broader Public Sector Perquisites and Expenses Directives.

## DEFINITIONS

For the purpose of interpreting this document:

- a. words in the singular may include the plural, and words in the plural may include the singular;
- b. **Employee** means an employee of the University who is a member of **TMG**;
- c. **MPDA** means the Management Professional Development Allowance;
- d. **TMG** means The Management Group;
- e. **TMG Member** means an employee of the University who is in the TMG employee group.

## ELIGIBILITY CRITERIA FOR THE MPDA

Employees must be a member of TMG to be eligible for the MPDA;

All eligible full-time TMG Members will be allocated MPDA funds each fiscal year. A pro-rated MPDA will be allocated to a TMG Member joining the University after June 1. A pro-rated MPDA will be allocated to an employee transferring from another employee group and becoming a member of TMG after June 1.

A TMG Member with a continuing appointment that is less than full-time will receive a pro-rated MPDA.

Employees on a temporary growth and development appointment in TMG from another employee group are eligible for a pro-rated MPDA based on the duration of their temporary appointment in TMG.

The MPDA is not pro-rated for Employees who take a statutory leave of absence or a supported leave of absence due to disability.

The MPDA is pro-rated for Employees who take a non-statutory leave of absence.

Employees on a Long Term Disability (LTD) leave are eligible up to a maximum of two years from the start of their LTD leave. Employees collecting LTD Benefits from the LTD provider who are considering pursuing professional development should contact their LTD Disability Case Manager to review whether or not there would be any impact to their LTD claim or benefit.

## USE OF FUNDS

The funds are designated for use by the Employee for professional development purposes related to their career at McMaster. Expenses covered by this allowance can include:

- dues and membership fees for professional associations;
- computer software required in the pursuit of the Employee's professional development;

- registration, transportation, food and accommodation for the Employee to attend conferences, field trips, research visits, courses, or workshops, in accordance with the [AP-01 policy - Reimbursements to Individuals for University Business](#);
- course tuition costs that aren't covered or are over and above the maximums allowed under the Tuition Assistance policy:
- subscriptions to professional publications;
- books;
- home internet and mobile connection fees when used regularly for work purposes to a combined maximum of \$60 per month. Note that home internet and mobile connection fees are not eligible while on a leave of absence.

MPDA funds may not be used to purchase technology-related products such as computers, other electronic equipment, or associated supplies. MPDA funds may not be used to cover exceptional personal cell phone expenses when travelling on vacation.

All goods purchased under this plan are the property of McMaster University but are available for the use of the Employee for professional development activities while the individual is employed by the University. Disposal of such goods is at the discretion of the appropriate envelope manager and in accordance with any applicable policies and/or guidelines.

Ineligible expenses will not be processed for payment. Ineligible expenses include interest charged on overdue charge accounts and other personal expenses that, under current tax legislation, would be considered a taxable benefit to the Employee. These personal expenses include but are not restricted to gifts, social club membership fees and personal living expenses.

### **UNSPENT BALANCES AND BORROWING**

MPDA accounts will be adjusted to budget at April 30. If an Employee has not spent all of their MPDA prior to April 30, the unspent allocation will be made available to that Employee in the following year on the understanding that no more than two times the current level of MPDA will be carried forward in any one year. In addition, the Employee may borrow against future MPDAs for up to two years with managerial approval. As a result, Employees may spend a maximum of five years MPDA in one fiscal year. Deficits are to be the first charge against future MPDAs. Any unspent balance in excess of the two-year carry forward reverts back to the department. If, upon cessation of employment for any reason, the departing Employee has an MPDA deficit due to funds borrowed against future allocation, the departing Employee acknowledges that they have an obligation to repay the amount of the deficit to the University. In the case of termination such as resignation or retirement, unspent MPDA balances also revert to the department and cannot be cashed out by the employee who leaves the University. An unspent MPDA balance will be retained by an Employee upon transfer to another TMG position within the University.

### **TIME LIMITS**

MPDA expenses incurred during the May to April plan year must be submitted for reimbursement by June 30<sup>th</sup>. Expenses not submitted by the deadline will not be reimbursed.

## ADJUSTMENT FOR MPDA WHEN YOU LEAVE THE UNIVERSITY

If an Employee's employment with the University ends, the Employee will be responsible to repay to the University any MPDA expense reimbursements that were borrowed against future years and in the event that MPDA funds were used for future-dated events and the Employee leaves the University for any reason prior to the event, the Employee is required to reimburse the University for all costs related to the event. Where possible, the amount of the reimbursement will be deducted from the final pay deposit. Otherwise, the Employee will be required to provide reimbursement of the outstanding amount to the University.

## PROCEDURES

In view of the fact that the MPDA is a non-taxable benefit to individuals, the University must exercise the same control over these funds as it does for all other expenditures to ensure that the conditions applicable to non-taxable benefits are met. The University's policies including the [AP-01 policy - Reimbursements to Individuals for University Business](#) apply. Approval is as outlined in the AP-01 policy – Reimbursement to Individuals for University Business.

It is the Employee's responsibility to ensure that the expenses charged against their MPDA account are legitimate costs incurred for their professional development. Prior to incurring cost, and where there is any doubt about the applicability of the proposed expenses to professional development, the Employee is encouraged to discuss the use of the MPDA with their supervisor.

When an Employee is receiving LTD benefits, it is the Employee's responsibility to contact the LTD Disability Case Manager to review if there would be any impact to their LTD claim or benefit.

## POLICY APPLICATION AND MAINTENANCE

As per the [McMaster University Policy Framework](#), the executive responsible for this Policy will typically review this Policy every five years. Smaller and more frequent reviews may occur to ensure that this Policy is current and compliant with relevant standards and legislation.

The University is committed to maintaining *The Management Professional Development Allowance (MPDA) for Members of The Management Group (TMG)* and ensuring that the program operates in compliance with all applicable laws and regulations and that related administration and practices promote internal equity.

The elements of *The Management Professional Development Allowance (MPDA) for Members of The Management Group (TMG)* are determined at the sole discretion of the University and are subject to regular review, update, change and possible discontinuation. The University reserves the right to amend this Policy, and the provisions referenced herein, from time to time.

Nothing in this Policy is meant to supersede the terms and conditions of any collective agreement, or any other contractual agreement, entered into by the University and its employee groups. In the event the provisions of this Policy contradict any such collective or contractual agreement, the collective or contractual agreement governs, to the extent of the contradiction.

## APPENDIX A: RELATED POLICIES AND DOCUMENTS

This Policy is to be read in conjunction with the following policies, statements, and collective agreements. Any question about the application of this Policy or related policies shall be determined by the Associate Vice-President and CHRO and in consultation with the administrator of the other policy or policies. The University reserves the right to amend or add to the University's policies and statements from time to time (this is not a comprehensive list):

- [AP-01 policy - Reimbursements to Individuals for University Business](#)