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<b>Name:</b>	<b>Travel – Frequent Flyer Programs</b>
Policy Number:	4-3010
Origin:	Financial Services
Approved:	1 April 1992
Issuing Authority:	Director, Financial Services
Responsibility:	Manager, Reporting & Audit
Effective Date	1 June 2011
Revision Date(s):	1 March 1993, 1 September 2007, 1 June 2011

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Any employee who travels by air on University paid business may accumulate credits (or points) through sponsoring airlines which may be exchanged for additional air travel (or other benefits). Where an employee accumulates such credits and uses them to obtain air travel (or other benefits) for personal use or the personal use of their family, the fair value of such air travel (or other benefits) is to be included in the employee's income when filing their annual tax return with Canada Revenue Agency.

Due to the complexity of monitoring and determining the value of such benefits, the University will not be responsible for reporting the value of such benefits on the employee's T-4. It is the sole responsibility of the employee to report such benefits received.

It is University Policy that an employee can not refuse a lower fare available through one airline for the sole purpose of accumulating travel credits or points with an alternate sponsoring airline. If points are used for University business, reimbursement cannot be made.