

Complete Policy Title: Social Memberships	Policy Number (if applicable): N/A
Approved by: President	Date of Most Recent Approval: October 26, 1998 Date of Most Recent Review: June 1, 2008 <small>(Next review due: June 1, 2013)</small>
Date of Original Approval(s): March 9, 1990	Supersedes/Amends Policy dated: October 26, 1998
Responsible Executive: President/Vice-President (Administration)	Enquiries: Accounts Payable
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Social Memberships for McMaster Administrators:

The question has arisen whether club memberships for McMaster administrators may be paid for from University funds. It is a matter of policy that social memberships are not to be paid by the University. There are a few exceptions, but only on a very limited basis, in the case of the President and the Vice-Presidents. These exceptions are made only with the prior approval of the Chair or Vice-Chair of the Board of Governors.

University Club Membership:

There are occasions in which individuals who are not usually members of the University Club may be required to join the Club because of University responsibilities. Under these circumstances, departmental budgets (other than Professional Development Allowance) can be used to pay for that individual's fees.

In order to ensure that this social membership is not a taxable benefit to the employee the membership must only be allowed in situations where it is to the employer's advantage to have the employee be a member of the Club. According to tax advice received by the University, each situation should be reviewed on an individual basis to determine the benefit to the University versus the benefit to the employee.

Any approval of payment from operating accounts should be accompanied by a letter from the appropriate Dean or Vice-President explaining the specific situation so that the reasons are on file and an audit trail is provided.