

## Types of Accounts

### Professional Development Reimbursement (PDR)

Professional Development Reimbursement (PDR) can be used by employees for professional expenses including, conference registration fees and travel costs, tuition or fees for professional training or development courses, professional membership fees, journal or periodical subscriptions, books, or equipment or software that can be directly attributed to and/or assist in an employee's professional development in their capacity as a University of Guelph employee.

### Health Care Spending Account (HCSA)

The Health Care Spending Account (HCSA) can be used to pay for employee and/or eligible spouse's/dependents' qualifying medical and dental expenses under the Income Tax Act (Canada), incurred in the calendar year, that are not covered or are only partially covered by the University's group benefits plan.

### Taxable Wellness Spending Account (TWSA)

Supports health and wellness for employees only (*i.e. spouses/dependents are not eligible*). This account can be used to pay for items including but not limited to fitness club membership fees, fitness or sporting equipment, personal training sessions, nutritional counselling, weight loss programs, smoking cessation programs, legal advice and/or financial advice. Wellness spending account reimbursements are taxable benefits and will be reported on annual T4 statements of the employee. Starting with any January 1, 2019 reimbursements, income tax related to this benefit will not be deducted from an employee's pay. Any required tax will be payable at the time the employee files their annual income tax return.

For a full list of eligible expenses, please see the [FAQ's](#). [1]

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**Source URL:** <https://www.uoguelph.ca/hr/types-accounts>

#### Links

[1] <https://www.uoguelph.ca/hr/staff-faculty/benefits/exempt-group-benefits/exempt-flexible-spending-credits/flex-credit-faq>