

Policy on Professional Memberships and Subscriptions

Policy Category:	Financial
Subject:	Payment by the College of professional memberships
Approving Authority:	President & Principal
Responsible Officer:	Chief Finance Officer
Responsible Office:	Finance Directorate
Related Procedures:	Financial Procedures
Related College Policies:	Financial Regulations
Effective Date:	1 st October 2021
Supersedes:	N/A
Next Review:	31 st July 2024

1. Purpose & Scope

- 1.1 This policy is intended to lay out the conditions under which the College will pay for subscription fees for membership to professional bodies.
- 1.2 This policy applies to all members of staff who are employed through the College payroll. It applies to both Academic and Professional Service staff. However, it does not apply to honorary appointees, contractors or students where reimbursement will not be supported.
- 1.3 In addition to promoting equity of approach, a key objective of the policy is that it enables the College to remain compliant with HMRC rules and the relevant tax legislation.

2. Definitions

3. Policy

Institutional sector group memberships

- 3.1 The College recognises the value of membership of a range of professional, sector-focussed, or other mission-based membership bodies. This can include access to important resources or knowledge bases or improving the ability to scan the horizon within the HE environment and to understand or influence sector thinking.
- 3.2 The decision to join such bodies rests with the functional head.
- 3.3 Non-exhaustive examples of this type of group include: ARMA (Research), Advance HE (leadership/ governance), AHUA (Heads of university Administration), BUFDG (Finance), AUDE (Estates), CHEIA (Audit), HESPA (Planning), UHR (HR), UCISA (IT) etc.
- 3.4 The College will also be subscribed to a range of sector bodies and interest groups such as UUK and the Russell Group.

Individual staff memberships

- 3.5 King's College London recognises that there can be value in memberships both institutionally and personally of a range of organisations. Wherever possible,

institutional memberships will be preferred over individual memberships to such organisations. Where this is not possible or uneconomical, and there is a clear benefit to the College of membership being arranged, individuals may reclaim membership fees if **all** the following conditions are met:

- The membership is on the [HMRC approved list](#), and therefore has no tax implications for the individual or the College
- The relevant Head of Department agrees there is a strong benefit to King's. A strong benefit could include, but not be limited to, the following reasons:
 - Membership enhances access to additional materials of value to the College
 - Access to materials or conferences is at a more economically advantageous rate than for non-members (taking the membership fee into account)
 - There is a requirement for an individual to hold an accreditation to provide teaching on a professional or academic courses
 - A lack of membership causes significant operational challenges or additional unavoidable costs to the institution
 - A professional membership is required to carry out a specific mandatory and/or a regulated task on behalf of the College
 - The College benefits by way of protection from disputes or providing a legal advantage by warrant of staff membership such as legal privilege, insurance coverage expectations, ethical standard protection
- For academic or research staff, payment is made from a third-stream (ex. 9000 account or individual incentive account) or research allocation with the required funds available. A Head of Department may also provide an allocation from a departmental budget to a new individual incentive account or similar
- For early career academics and researchers without access to existing funds, where the Head of Department is willing to create a third-stream account with a subvention from an existing third-stream or departmental budget

3.6 There is a presumption in Professional Service roles that, unless already contractually agreed, personal memberships will not be reimbursed. Where a personal membership is paid by the College for a member of the Professional Services, the agreement of the SVP Operations will be required, in addition to the approval of the Head of Department, prior to the first reimbursement.

3.7 Individuals whose memberships are not financially supported by the College may be able to claim a deduction in the calculation of their taxable income through their tax return.

3.8 King's will not financially support:

- memberships where no significant benefit accrues to the College
- individual memberships where institutional memberships are available and more economical
- memberships that would trigger a tax charge and additional administrative burden (i.e., not on the [HMRC approved list](#))

- anyone who is not a directly employed staff member of King's College London or its subsidiary companies (i.e., temporary staff, contractors, honorary appointees or students)
- 3.9 There is a process that HMRC offer for including additional professional bodies and learned societies for tax relief, including those from outside of the UK. The relevant body applies directly for inclusion. This is a simple [three page form](#) available from HMRC that the body will need to fill in to be added to the list of approved bodies.

Leavers

- 3.10 King's College London recognises that members of staff may leave its employment during a period of membership which has been paid for by the College. Where a reimbursement of subscription fees has been made by the College to cover a period of longer than 12 months, the College reserves the right to recover the proportion of the fee which accounts for any period that the individual is not working for the College.

4. Procedure

- 4.1 Departments which approve the use of funds to pay for individual subscriptions will be responsible for establishing a local procedure to monitor that the terms of this policy are met. All payment and accounting processes should comply with established [Financial Policies & Procedures](#).