

This document is related to the Program Education Funds, and these are the broad guidelines, and individual programs may have additional restrictions or guidelines. Please discuss with your program leadership.

Reimbursement and payment requests for residency education expenses should clearly relate to program and/or trainee educational needs and must adhere to GME and UMSA policies. The limits below are GME limits. **The individual program may have additional limits that are specific to the program.** Programs may have additional restrictions or guidelines for individual use. Please discuss questions regarding individual utilization with program leadership. We encourage programs to budget funds for program educational priorities and plan purchases before the end of the academic year. Unused funds do not carry-forward to the following year. Programs are encouraged to regularly review their education fund reports and ask the GME Office to release holds on any encumbered funds that will not be used, so those funds become available for other expenses.

All expenses (travel, purchases, reimbursements, etc.) must be pre-approved (allow appropriate time for processing; >30 days in advance for travel or items that must be signed by the UMSA CEO; >1 week for other requests) and all receipts and complete travel packets must be submitted within 45 days of the expense/travel in order for the expenses to be approved in the electronic system within 60 days. Expenses submitted after the 60-day deadline, to include delays caused by departmental administration, will be the home department's responsibility to fund from another source. Per USF and UMSA policies, any reimbursement that is >60 days old or travel expense report >60 days from the end of travel will be treated as taxable income. If >6 months, no reimbursement will be considered.

Reimbursement of Sales Tax – UMSA funds may not be used to reimburse vendors and/or employees for sales tax paid in conjunction with purchases of goods or services. UMSA is a non-profit organization that is exempt from paying sales tax. All vendors must be issued the UMSA tax exempt certificate, so invoices/receipts do not include sales tax. The only exceptions are out of state vendors who do not accept the UMSA tax exempt certificate and reimbursement for business meals. Any vendor or employee who submits invoices/receipts for reimbursement of sales tax will not be reimbursed unless it is documented as an exception.

UMSA cannot reimburse purchases made at Amazon. Amazon can still be used, but purchases must be done through the UMSA corporate account.

Appropriate Expenditures

Travel requests:

- Limit of \$2,250.00 per trip if an abstract has been accepted for presentation or if meets an ACGME accreditation requirement (pre-approval must include ACGME requirement). Only one trainee will be funded to present an abstract, it is recommended that the most senior or first author be the one that receive the funds. Abstract submission costs are only reimbursed if the abstract is accepted for presentation. Individual programs may have additional limits specific to the program.
- Limit of \$350/night for hotel (inclusive of all taxes and fees) unless the hotel is the conference hotel or the additional expense has been approved in advance by UMSA finance.
- Limit of \$2,250.00 per trip for Courses, and Specific Hands-On Trainings that allows the trainees

being taught about the tasks that need to be completed, but also gives them the opportunity to perform the task simultaneously.

- Limit of \$2,250.00 per trip for Board Review Courses as approved by the program Director and will be reported as taxable expenses.
- Limit \$600.00 per trip (i.e. - professional meeting, non-board review) if the trainee is not presenting an abstract. (\$600 rate effective for travel after 7/1/2025)
- **Booking Airfare Guidelines**
 - UMSA Jira TAR Approval must be completed prior to booking airfare (GME TAR must be signed by GME Director prior to UMSA Jira TAR submission)
 - Airfare book may be booked through any source that provides the lowest documented price
 - Economy class is required for domestic flight under 4 hours
 - Flights longer than 4 hours or international travel: Business class may be reimbursed if approved by UMSA CEO or higher leadership
 - USF partners with Southwest Airlines for discounted airfares. Use SWABIZ.com with USF ID 99208513 for discounts.
 - For flight changes/cancellations: documented approval with business justification and signature.
 - If flying a different route for personal reasons: include advance airfare quotes for comparison.
- International Travel is not funded by GME, except in the case of Canada when the meeting is supported by a US national professional organization and must obtain additional approval through UMSA/USF.
 - International Travel must be screened and pre-approved by Research Integrity and Compliance (RIC). The mechanism to obtain this approval is via the University's travel system, Archivum: Prior to completing a TAR, the traveler must submit a travel request in Archivum. To ensure no encumbrance is created, the estimated travel expense should be entered as \$1. Once approved by RIC, the traveler can complete the GME TAR. The RIC approval must be attached as support. A TAR for international travel should not be submitted unless RIC approval is attached. After the travel has been completed, the traveler must Cancel the trip in Archivum.
 - Limit one meeting each for program director, program administrator, and APD unless presenting on educational initiatives related to graduate medical education. (APD must be listed in ADS as a program APD and must be attending a meeting related to GME.)
 - Any conference, meeting, training, or board review course must occur while the trainee is employed as a resident or fellow.
- **Books, educational materials, and software** that are approved or required by the Program Director. Some of these items may be considered taxable income, and they must be reported to USF payroll. See *taxable item algorithm* below for further details.
- **Fees for publication of articles** authored by residents and fellows. Limit of \$500 per publication. Individual programs may disallow or have a lower limit.
- **Board Review courses** as approved by the Program Director. These are taxable expenses and reported

to USF payroll.

- Please note GME does not cover the cost of the actual Board exam.
- **Step 3 reimbursement** for categorical residents required to pass Step 3 to advance to the PGY-3 year (GME-201 policy). \$500 allowed from Central GME funds, and programs may add additional reimbursement from education funds. The reimbursement will be processed by the program and the \$500 will not be deducted from the program's education fund balance.
 - The program must submit a pre-approval. It is okay to do a single, bulk pre-approval for the year as long as all names are listed. Resident must be employed by USF on the date of the exam.
 - Reimbursement requests should be submitted after GME receives the official passing score report. (It is okay if this is >60 days after the person paid for the exam. The reimbursement should be submitted within 30 days of the resident receiving the passing score.)
 - Applies to USMLE or COMLEX but not both for the same trainee.
- **Specialty-Specific Required Patient Care & Safety Equipment.** Funds can be used to purchase loupes, lead glasses, and lead aprons.
- **Prizes and awards for academic achievement.** Limited to \$200 per Resident/Fellow per academic year. The pre-approval must include what the award will be and the specific academic achievement being recognized. This should not be used to purchase gifts (to include graduation gifts) for trainees. Depending on the award, it may be considered taxable for the trainee.
 - All gifts, prizes or awards, regardless of who is being reimbursed or if purchased directly from a vendor, should be entered as a GIFTREQ in Unit4/Coda **PRIOR TO** making the purchase. Refer to the “Unit4_Coda User Guides” on the USF Health Compliance SharePoint site for additional information on how to process GIFTREQs and GIFTPOs (https://usfedu.sharepoint.com/sites/healthcare-compliance/SitePages/CODA_Unit4.aspx).
- **General program costs** not to include personnel costs or salary.
- **Association Memberships:** Allowed only for the PD, APD (if listed as APD in ADS), and/or residents when the membership provides an educational resource for the program/trainee (\$1,000 max per person)
- **Recruitment expenses** including meals, travel costs, hotels, and expenses related to virtual interviews. Note: USF-branded recruitment items are allowed in place of an interview dinner with a limit of \$25/person (\$25 limit applies specifically to USF-branded recruitment items. The \$25 limit does not apply to other recruitment activities such as dinners).
- **Parties** (e.g. holiday parties, end of year parties) should not be funded by education funds.
- **Wellness Event:** Limited to \$50/person (must complete the liability waiver if an activity other than a dinner)
- **Apparel:** Education funds cannot be used to purchase apparel such as fleece jackets
- **Full License:** GME does not cover the cost of a full license or the CE related to full license renewal
- **Graduation Activities:**
 - Limited to the lesser of \$50 per graduate plus \$50 each for up to 2 guests (\$150/trainee) or \$1,500.00 maximum amount per event (total expense includes invitation, food, venue, etc.)
 - Contracts signed for such events must adhere to the guidelines established in the “Third Party Agreement Authorization” policy.

Additional Notes

- **Reimbursement requests for educational funds must be itemized**, showing details of the expenses

GME Program Education Fund Guidelines

adequate to document that only appropriate cost are being requested for reimbursement. A description of the event and educational basis for any event or gathering along with a full attendee listing must be provided at the time the request is submitted. Itemized receipts are required for any reimbursement.

- GME funds do NOT cover **alcohol**. Please ensure there is no alcohol listed on the receipt even if not requesting reimbursement for the alcohol.
- Any contract or agreement must be signed by official signers via the UMSA Third Party Agreement Authorization (TPA) process (Please ask your department finance team or GME for more information).
- Due to tax implications and the need for accurate tracking and accounting, the use of **gift cards** should be limited and only used in rare situations. When a gift card is given, the recipient's name must be provided for taxation and proof of delivery to the individual must be provided.
- **Attractive Assets:** The program and/or home department are responsible for tracking and monitoring attractive assets (e.g., computers, iPads, equipment) according to UMSA guidelines.
- Expenses at the end of the academic year or expenses for items that are utilized in the following academic year may charge the following year's education fund budget.

NOTE: GME is not responsible for any purchases that fall outside of GME's guidelines and policies. GME is not responsible for expenses that do not properly follow the UMSA Third Party Agreement Authorization (TPA) policy.

GME will not reimburse if there is not a complete pre-approval (TAR) form with appropriate signatures before the expense is incurred.

How to ensure Reimbursement/Payment:

- Remember that all expenditures **must be pre-approved** using the GME Approval Form and allow adequate time for processing. This includes all travel, purchases, or reimbursements.
- Please make sure that the vendor knows to bill UMSA.
- All purchases must have a Purchase Order number issued before an order is placed, or a TAR number issued before any travel takes place. Travel must **be pre-approved** by the Program Director and GME. International travel must also be approved by the UMSA Chief Executive Officer.
- Graduation and non-academic events (wellness events) must be approved by the UMSA Chief Executive Officer.
- Expense must be incurred while the resident/fellow is a current USF resident or fellow.
- **Request for reimbursement/payment should be submitted within 45-days, to allow time for review and processing and for approval through the electronic system within the 60-day deadline.**

Reimbursement for a Travel or to an individual:

- **Travel requests must be pre-approved.** Due to approval time required, we recommend that requests be submitted for pre-approval at least thirty (30) days before the expected expenditure.
- ALL Pre-Approval Forms (TAR) must be signed by the Program Director before you can send to the Financial Analyst in the GME office.
- **Airfare receipt must include:**
 - Traveler Name
 - Dates traveled
 - Flight times
 - Departure & arrival destinations
 - Class of travel
 - Fare paid
- **Receipt for baggage charges over \$25 must be included.**
- Any prepaid expenses should be documented on final T&E to ensure total stays below limit.
- **Request for reimbursement should be submitted within 45-days, to allow time for review and processing and for approval through the electronic system within the 60-day deadline.**
- When an individual submits a request for reimbursement a clear and evident proof of payment made by the individual requesting reimbursement is required. Backup support includes:
 - Copy of credit card receipt or credit card statement
 - Copy of bank statement showing cleared check
 - Receipt of payment
- After travel, the Program Administrator must upload all required documentation. This includes 1) an approved TAR form, 2) an approved T&E form, 3) receipts to include AAA receipt, 4) a copy of the per diem amount used (you can obtain this from <https://www.gsa.gov>), 5) a copy of the meeting agenda, and 6) any other pertinent information.

For Payment to a Vendor:

- If a person or vendor has not been paid within the last year, a new W9 form will need to be completed.
 - Please refer to the Vendor Set Up and Maintenance Policy. As part of the vendor setup process, individuals

GME Program Education Fund Guidelines

and vendors must send their completed W-9 forms directly to **health-vendors@usf.edu**, while also copying the department finance contact on the email.

- A Pre-approval (completed and signed TAR) form is required.
- When submitting a pre-approval make sure to include an estimate or quote from the vendor.
- All requests for payment must be made within 60 days of the purchase.

Taxable expenses to USF employees

Taxable benefits provided by USF, UMSA or an outside entity must be reported to USF Payroll for inclusion in taxable wages.

- Educational books/materials that will not be university property (will be retained by employee)
- Review Course to prepare a trainee for Boards (includes registration fees and travel expenses).

GME Taxable Item Algorithm and Expenditures

Philosophy:

USF may pay expenses for employee education, professional dues/licenses and meals related to USF business. Federal law determines if payment of expenses is taxable income. State of Florida travel rules and per diem rates must also be considered.

Items listed below are not necessarily eligible for education funds. These are given as examples.

Process:

1. Educational Materials/Books

Expense	Tax Treatment
Educational books/materials that are university property	Tax free
Educational books/materials that will not be university property (will be retained by employee)	Taxable

2. Educational Courses

Expense	Tax Treatment
Continuing professional education course needed to maintain or improve existing skills in current university position (includes registration fees, training materials and travel expenses related to course)	Tax free
Review Course to prepare employee to take exam required for professional licensure such as MD or Board Review (includes registration fees and travel* expenses related to course)	Taxable

3. Professional Dues

Expense	Tax Treatment
Payment of dues to professional organizations organized for business purposes	Tax free