

## Guidelines for GME Education Funds

**Reimbursement and payment requests for residency education expenses** should clearly relate to program and/or trainee educational needs. The limits below are GME limits. The individual program may have additional limits that are specific to the program.

### Appropriate Expenditures

#### **Travel requests:**

- Limit of \$2,000.00 per trip if an abstract has been accepted for presentation. 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.
  - Limit of \$2,000.00 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 \$2,000.00 per trip for Board Review Courses as approved by the program Director.
  - Limit \$500.00 per trip (i.e. - professional meeting, non-board review) if the trainee is not presenting any paper.
  - Airfare must be purchased through the AAA website with the four-digit TAR number and the four-digit department code.
  - International Travel is not funded by GME, except in the case of Canada when the meeting is supported by a US national professional organization.
  - Limit one meeting each for program director and coordinator.
- **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 \$300 per publication.
  - **Board Review courses** as approved by the Program Director. These are taxable expenses and need to be reported to USF payroll.
    - Please note GME does not cover the cost of the actual Board exam.
  - **Prizes and awards for academic achievement.** Limited to \$200 per Resident/Fellow per academic year.
  - **General program costs** not to include personnel costs or salary.
  - **Recruitment expenses** including meals, travel costs, hotels. Note: GME will not pay for any gifts or goody bags for the interviewees.
  - **Graduation Activities:**
    - Graduation , Awards Ceremonies & Banquets:
      - Limited to the lesser of \$50 per graduate plus \$50 for one guest or \$1,000.00 maximum amount per event.
      - Contracts signed for such events must adhere to the guidelines established in the “Third Party Agreement Authorization” policy.



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

**NOTE: GME is not responsible for any purchases that fall outside of GME's guidelines and policies.**



## Guidelines for GME Education Funds

### **How to ensure Reimbursement/Payment:**

- Remember that all expenditures **must be pre-approved** using the GME Approval Form.
- 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. Travels must **be pre-approved** by the Program Director, and GME, in addition for International travels the UMSA Chief Financial Officer approval is required.
- Expense must be incurred while the resident/fellow is a current USF resident or fellow.
- **You must turn in expenses and all required documentation within 60 days to the GME office or payment will be denied.**

### **Reimbursement for a Travel or to an individual:**

- Due to approval time required, we recommend that requests are 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.
- Reminder: Airfare must be booked through AAA.
- Request for reimbursement should be submitted within 45 days time limit, this will allow time for review and processing.
- Requests for reimbursement older than 60 days past return travel date will not be processed for payment.
- When an individual submit 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) the travel checklist, 4) receipts, 5) a copy of the per diem amount used (you can obtain this from <http://www.gsa.gov/portal/category/100120>), 6) a copy of the meeting agenda, and 7) any other pertinent information.

**NOTE: GME will not reimburse if there is not a complete TAR form with appropriate signatures before the expense is incurred.**

### **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. Include the W9 with your pre-approval form; W-9s are located at the [GME website](#).
- 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.



## Guidelines for GME Education Funds

### 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 related to the course).
- Fees for a full medical license.
- Payment of social club dues (country club, golf/athletic club, airline club, hotel club, club operated to provide meals for business discussions).

### 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.

#### 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 and travel* expenses related to course)	Tax free
Review Course to prepare employee to take exam required for professional licensure such as CPA, Attorney, MD (includes registration fees and travel* expenses related to course)	Taxable

\*Must follow state travel rules, per diem rates apply.



## Guidelines for GME Education Funds

### 3. Professional Dues

<b>Expense</b>	<b>Tax Treatment</b>
Payment of dues to clubs organized for business purposes only such as business leagues, professional organizations and trade associations	Tax free
Payment of social club dues (country club, golf/athletic club, airline club, hotel club, club operated to provide meals for business discussions)	Taxable