

**LEHIGH VALLEY HOSPITAL
LEHIGH VALLEY HOSPITAL – MUHLENBERG
Graduate Medical Education**

GME Policy - Continuing Education Funds

I. POLICY

This policy describes the approved uses of funds for graduate trainee conference and educational expenditures and the process for reimbursement through the departments. Graduate Trainees are provided an annual amount of \$1,500 in Continuing Education Funds for approved expenses. Up to \$500 of the \$1,500 annual total may be used for technology and durable medical equipment purchases (see definitions below). Lehigh Valley Health Network Administrative Policy Manual Employee Expense Reimbursement standards apply. Funds are pro-rated for off-cycle residents.

II. SCOPE

This policy applies to LVHN graduate trainees with conference, durable medical equipment, and education technology allowances as part of their employment agreement. These allowances are an individual benefit and spending details are maintained in the department. At the discretion of the program director, he/she may withhold approval if the trainee is not in good standing in the program. This policy serves to standardize both amounts and process across all residency and fellowship programs.

III DEFINITIONS

Authorized Signature: Generally accepted business practices of LVHN internal control requires the original signature of the direct physician supervisor, in this case the residency or fellowship program director. The program director may designate the program coordinator as an alternative authorized signature.

Continuing Education Conferences: All medical educational activities that serve to maintain, develop, or increase the knowledge, skills and professional performance and relationships that graduate trainees use to provide services to their patients or to the profession. Graduate trainees do not require CME credits, but conferences attended should be CME accredited to ensure quality and checks for conflict of interest.

Education Technology: This includes communication devices (i.e., cell phones, Personal Digital Assistants or PDAs, i-Phones, ipads, tablet computers, laptop and desktop computers, and other hand held technology) that assist with or enhance education.

Durable Medical Goods/Equipment for Patient Care: This includes items that would be used by the resident physician to care for the patient such as stethoscopes, otoscopes, ophthalmoscopes, reflex hammers, tuning forks, surgical loops, microscopes, or other items deemed appropriate by the program director.

Time Frame for Submission and Reimbursement: Continuing education funds should be used within the fiscal year and will not roll over. All expenses must be submitted within 31 days of the end of the fiscal year (currently June 30).

Inappropriate Business Expenses: Expenses not relating to business purposes. See Attachment A

Original Itemized Receipts – Documented proof of expenditure, an itemized receipt showing name of establishment/business, item(s) purchased, the price paid and the date of purchase. Receipts for meals are included in this category. Itemized receipts are an IRS and Audit requirement. Internet/Electronic confirmations are considered acceptable original receipts. A letter confirming your payment was received or showing the payment was made with a credit card is sufficient to replace a cash register receipt (with the exception of meals which require an original, itemized receipt).

Proof of Payment is required in order for a personal reimbursement to be processed. This could be a letter confirming your payment was received, an invoice showing a zero balance due, a copy of your personal check or a credit card receipt or statement (with the exception of meals which require an original, itemized receipt). (Please block out all credit card numbers.) If sending a copy of a personal check or credit card statement, include backup of item being paid.

Sales Tax Exemption Number – LVH is a not for profit entity. Most purchases of goods and services are therefore exempt from sales tax. For Lehigh Valley Hospital – CC and 17, the sales tax exemption number is 75-00083-2; For Lehigh Valley Hospital – M the sales tax exemption number is 75-442018. A copy of the Sales and Use Tax Certificates of Exemption can be found in the Supply Chain Management Forms website at <http://lvhwebcontent.lvh.com/?id=1912&sid=1>.

GUIDELINES

Acknowledgement of goods (i.e., books, videos, educational materials, etc) received is required by including the packing slip with the check request. If the packing slip is not available or does not apply, acknowledge receipt of the materials on the request or invoice.

LVHN adheres to the IRS guidelines outlined in Publication 463 that provides a definition of reasonable period for the reimbursement of a business expense. If an employee does not submit an expense within 90 days to Accounts Payable from the time the business expense was paid or incurred, then LVHN is not required to reimburse the employee. (Exception: all expenses for the fiscal year, currently ends June 30, must be submitted to Accounts Payable no later than July 31 in order to be processed for payment).

All expenses incurred on behalf of LVHN are to be approved in advance and certified as to completeness and accuracy by the conference attendee and are to be approved by the respective Program Director and submitted to the Program Coordinator of the traveler's department. No individual may authorize and approve his or her own travel expenses. Without such certification and approval (as well as, the inclusion of all required information, justification, proof of conference attendance, and receipts), reimbursement of such expenses may not be approved. **The person approving the requests is responsible for reviewing the expenses and determining if they are appropriate and that the policy has been followed.** Requests for reimbursement that are not properly authorized or are not supported by original receipts will be returned to the requestor for proper completion (See Attachment C). One day prior and one day after the conference can be included for travel, if necessary. Individual itemized meal receipts are required for reimbursement and only the provider's meals are reimbursed. If the itemized receipt includes meals for people in addition to provider, deduct the cost of these meals from the receipt and any costs for alcohol.

APPROVED USES

Professional Dues, Memberships and Subscriptions-must support the individual's position-related responsibilities and department goals.

Professional Educational Materials - Books, journals, and software that meets the continuing education definition. Computer hardware and/or high end technical devices used in medical practice and/or for professional development is handled under the Educational Technology and Durable Medical Goods Program (see Attachment D). Preparatory material or courses for the purpose of certification, accreditation or re-certification exams and processes are included. Any materials or equipment purchased by a resident who will be taking that equipment with him or her when he or she leaves the network is taxable to the resident.

Technological Equipment - such as cell phones, i-Phones, Personal Digital Assistants (PDAs), laptop/tablet/netbook/notebook/desktop computers and other hand held technology that is required to assist with or enhance patient care or assists with or enhances education. This equipment, along with equipment for patient care, is

governed by the Educational Technology and Durable Medical Goods Program. See Attachment D.

Conference, Seminar, Testing, and Workshop Expenses – which include registration fees and direct travel expenses that may be required for attendance and participation in the conference or required examination. Meals require an itemized receipt.

International conferences must be pre-approved by the LVHN Chief Medical Officer. (This applies to any location not represented by a star on the US flag).

Lodging, Travel and Meals - All business travel expenses directly related to professional conference attendance or travel to a required testing site for the member or provider only. (Note: personal and family entertainment expenses are not approved travel expenses.) Meals require an itemized receipt.

Any medical software subscription that is not able to be accessed in the LVHN buildings.

NON-REIMBURSABLE EXPENSES BY LVHN

*NOTE: The following are examples, not an inclusive list:

Any expenses incurred at a conference for personal enjoyment or spouse & family

Non-medical publications or subscriptions

Donations or contributions to any public/private organization, professional society or political organization

Home or office equipment other than computer/communication device

Non-accredited conferences

Interview expenses for fellowship or future employment

IV. PROCEDURE

A. Reimbursement Request Procedure for Conference, Seminar, Testing, and Workshop Expenses

- 1) Request approval prior to registering for a conference or making travel plans. Request personal reimbursement for these items prior to the conference or seminar by completing a Conference Reimbursement Form (Attachment B), showing proof of payment and attaching any other pertinent documentation, like the conference brochure cover, airline summary, etc:

- a) Professional Dues, Memberships, Subscriptions and Educational Material
 - b) Hotel Deposits for upcoming conferences or seminars
 - c) Conference or Seminar registration
 - d) Airfare or Railway ticket for provider
- 2) Request personal reimbursement for any of these items, not already submitted, upon return from conference or seminar by completing a Conference Reimbursement Form (Attachment B), showing proof of payment and attaching original documentation, including conference brochure cover:
- a) Itemized hotel bill - see Attachment A for inappropriate business expenses. Charges for Hotel business center uses such as Internet, faxing, copying, etc., are reimbursable only if used for LVNH business. Provide supporting documentation or explanation to be eligible for reimbursement.
 - b) Registration form, including receipt showing the registration has been paid in full (or a zero balance due) must be provided.
 - c) Airfare or Railway ticket
 - d) Taxi service, Subway travel or Hotel/Airport Parking
 - e) Car rental, when used for travel to and from the conference site.
 - f) Mileage for travel to the airport or when driving to the conference. Include a printed map with indicated mileage from your home hospital site to your destination.
 - g) Itemized receipts for meals

B. Reimbursement Request Procedure for Educational Technology and Durable Medical Goods

- 1) See Attachment D

V. ATTACHMENTS

Attachment A - Inappropriate Business Expenses

Attachment B – Conference Reimbursement Form

Attachment C - LVHN Request for Additional Information

Attachment D – Education Technology and Durable Medical Goods Program

Attachment E – Education Technology and Durable Medical Goods Program Request
for Reimbursement

Approved by the Graduate Medical Education Committee

ATTACHMENT A

INAPPROPRIATE TRAVEL & ENTERTAINMENT EXPENSES

The following expenses will not be paid and/or reimbursed by LVPG/LVHN:

Mini bar expense/Personal alcohol purchases

Spouse's travel expenses

Membership in recreational and social clubs, country clubs, golf, athletic and airline clubs

Snacks

Salon/Spa services

Laundry services

Fuel/gas for personal travel vehicle. Mileage for travel to a conference is paid at the standard rate.

Personal care items.....deodorants, shaving creams, lotions, etc

Clothing

Over weight luggage beyond the airline's standard fee

Child care expenses

Pet care expenses

Medical care expenses

Extended stay prior to or beyond conference dates

Personal Entertainment

Movies, plays, tours, etc.

In room movies

Golf fees

Sporting events

Personal Use

Magazines, books, newspapers

Souvenir

ATTACHMENT B



EMPLOYEE OUT-OF-POCKET EXPENSES

FORM MUST BE TYPED

#	D a t e	Explanation - (Reason for Expense) For mileage: complete street address, city, and zip code is required	Business Expense	Business Meals	Parking / Tolls	Miles Driven	Less Normal Commute	Adjusted Mileage
1								0
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
Totals=			\$ -	\$ -	\$ -	Total Miles Driven @ .575 per mile=		\$ -

Total Reimbursement =

Employee ID#:

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Employee Name:

**** ATTACH SUPPORTING DOCUMENTATION**

Home Address:

**** RECEIPTS MUST BE TAPED TO 8 1/2 X 11 SHEET OF PAPER**

_____ *City* _____ *State* _____ *Zip-Code*

Accounting Summary **** REQUIRED						<i>I certify that the above is an accurate accounting of expenses incurred by me on behalf of LVHN.</i>
Amount:	Charge to:					
	Company	Cost Center	Account	Sub	Activity	
						Employee's Signature & Date
						Verified and Authorized By & Date
						Approver's Printed Name
\$0.00	: Total (Must Match Total Reimbursement List Above)					MM-50 Rev 1/15

ATTACHMENT C

LVHN REQUEST FOR ADDITIONAL INFORMATION

TO: _____

FROM: _____

DATE: _____

RE: _____

We have received your request for reimbursement; however, your request cannot be processed at this time for the following reason(s):

- Your Continuing Education balance is \$0.00. There are no funds available to cover your request. Attached, for your information, is a copy of your current report.
- LVHN check request or Member Travel Reimbursement Form is required.
- Receipt or other proof of payment for _____ is required.
- Original receipt(s) for _____ are missing.
- Approval signature is missing.
- Other _____

Please attach the appropriate documentation (as indicated above) and return it to your respective program coordinator. As soon as the correct documentation is sent, the request will be processed as quickly as possible.

Thank you.

ATTACHMENT D

EDUCATIONAL TECHNOLOGY AND DURABLE MEDICAL EQUIPMENT PROGRAM

LVHN graduate trainees may purchase technological equipment cell phones considered smart phones, Personal Digital Assistants (PDAs), laptop/tablet/netbook/notebook/desktop computers and other hand held technology for personal use and be reimbursed through their continuing education account. Equipment used for patient care also falls under this program.

History and Rationale: Continuing education dollars are intended for educational purposes and are considered a benefit. LVHN makes funds available through voluntary continuing education reduction, reports the income to Payroll so the normal tax related deductions occur, and allows the LVHN graduate trainee to own the equipment.

Ownership and Benefits: The equipment is owned by the LVHN graduate trainee and may be used for whatever purpose he/she desires. LVHN has no claim to the equipment. The LVHN graduate trainee can purchase whatever equipment he/she wishes, configured as desired. However, if communication with LVHN network is requested, the equipment must meet LVHN guidelines. This is seen as a benefit available to all LVHN graduate trainees who wish to participate.

SCOPE

Any LVHN graduate trainee who has a continuing education account may elect to participate in the LVHN Educational Technology and Durable Medical Equipment Program. The annual maximum available through the program is \$500 (part of the overall \$1500 allowed for education expense).

PROCEDURE

1. Purchase desired technological equipment and complete the Educational Technology and Durable Medical Equipment Program reimbursement form (Attachment E). Submit the completed form and itemized receipt(s) to your department's program coordinator.
2. One important purchase consideration would be the equipment's compatibility/connectivity to the LVH Network. If you intend to connect the device to the LVHN Network, please contact LVH Information Services at 610-402-8303. As long as the hardware and software purchased by the LVHN graduate trainee conforms to guidelines established by LVH Information Services, LVHN will configure the equipment so it can communicate with the LVH network.
3. The resulting payment (maximum of \$500 per year) will be processed in the next available payroll upon receipt of the completed form with required receipts and approvals.

RULES & REGULATIONS

1. Educational Technology and Durable Medical Equipment Program payment dollars are payable through payroll, and thus subject to all applicable federal, state and local income taxes and consistent with IRS regulations.
2. Program payment funds cannot be used to pay monthly cell phone bills.
3. LVHN graduate trainees can opt out of the program and dollars already deducted from continuing education funds can be returned back in to the continuing education account. The decision to opt out of the program can only happen if the graduate trainee has not purchased nor received any program payment dollars paid to them.
4. LVHN is not responsible for any hardware upgrades beyond those required for communication with LVH network.

Attachment E

(Submit to Payroll Department)

EDUCATIONAL TECHNOLOGY AND DURABLE MEDICAL EQUIPMENT PROGRAM REQUEST FOR REIMBURSEMENT

Account Number : _____

This is to state that _____, of _____ (Graduate Trainee) (Department)

(Cost Center # _____) is approved to participate in the Educational Technology and Durable Medical Equipment Program payment

Accordingly, attached is a receipt from _____ for the (Vendor) technology purchased in the amount of \$ _____.

The technology noted above is the property of the LVHN graduate trainee. The LVHN graduate trainee understands that the monies are fully taxable and will be considered in the computation of pension, but not be considered in the computation of insurance benefits.

The LVHN graduate trainee understands if he/she leaves LVHN before sufficient continuing education funds have been earned to cover the expense noted above, LVHN will have the right to adjust for a prorated portion of their final paycheck to account for the unearned continuing education pay

Agreed: _____ Graduate Trainee Date

Approved: _____ Program Coordinator Date

Table with 2 columns and 2 rows containing approval and publication information.

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