

YALE-NEW HAVEN MEDICAL CENTER
(YNHMC)

POLICIES AND PROCEDURES

Subject: Educational Expense Reimbursement – Residents

Policy #: II.004

Effective Date: August 1, 2007

Distribution: Accredited and GMEC Approved Programs

Page 1 of 5

Revision Date: July 1, 2013

I. Introduction/Policy:

Residents will be reimbursed for actual, reasonable and authorized expenses incurred while traveling or conducting business on behalf of the Hospital. The Housestaff Office will notify residents of the total yearly amount to be allocated to expense reimbursement. Items not specifically covered by this policy should be reviewed with the Rosemarie Fisher, M.D., Director, GME, and/or the Internal Audit department. The Director of Medical Education holds final approval on all submitted requests.

II. PROCEDURES:

A. Process:

1. Housestaff must submit all travel related expenses on Form F-617 (Travel & Business Expense Report) or other suitable format providing the same information. If the employee's expenses are paid in advance by the hospital, such expenses must be listed and deducted as prepaid on the report. The expense report, along with all the attachments, should be sent to the Housestaff Office for review and signature by the Administrative Coordinator.
2. The Housestaff Office Administrative Coordinator is responsible for reviewing the expense reports and clarifying expenses when required.
3. Incomplete or inaccurate forms will be returned to the resident with a brief message regarding why the form was returned. A corrected form should be resubmitted to the Housestaff Office.
4. **Copies of Travel Expense Reports and receipts must be maintained by the resident physician in case they are lost in the mail. No reimbursement will be approved without copies of receipts.**
5. The Internal Audit department is responsible for reviewing the expense reports and for clarifying items when necessary.
6. The Accounting department is responsible for reimbursement in accordance with this policy.

7. When the traveler's expenses are less than the amount of a travel advance, a check payable to YNHH must be attached to the report when submitted.
8. Amounts remaining in the account at the end of the fiscal year (9/30) will not be carried over.

B.. Allowable Travel Expenses

1. Transportation

- a. Taxis or airport limousines (employees are encouraged to use the most cost effective form of transportation).
- b. Auto rentals, including fee, fuel, parking and tolls. Car rentals must be pre-approved by the Housestaff Office and should be less expensive than the available public transportation or be used in the absence of other transportation.
- c. IRS mileage rate (Effective 1/1/13: 56.5¢ per mile), parking and tolls for use of personal automobile. The number of miles is calculated as follows: For trips originating from the Hospital, use the actual round trip mileage between Hospital and destination. For trips originating from home: round trip mileage between home and destination less round trip mileage between home and New Haven. Note: For travel prior to 1/1/13 IRS mileage rate of 55.5 ¢ per mile must be used.
- d. Airport parking.
- e. Coach fare on airlines and railroads (booking fares through Medical Center Travel is encouraged and can be charged directly to the department's YNHH cost center).

2. Lodging

- a. Basic, single occupancy room rates.
- b. Extra nights spent for lodging required to obtain reduced airfare will be reimbursed **IF** employee provides proof from the travel agent that the extra expense of lodging and meals is less than the savings obtained on the airfare.

3. Meals

Reasonable, actual costs will be reimbursed for meals while traveling on Hospital business. If a meal charge includes others, receipt must state names and business affiliation of individuals involved.

4. Miscellaneous

Reasonable expenses for gratuities, telephone calls for business (includes one call per day to home), books for seminars. Unusual expenses must be approved in advance by the Housestaff Office Administrative Coordinator.

C. Allowable Business Expenses

“Business expense” is any reimbursable expenditure for a hospital activity involving employee participation. This includes all employee business meals when NOT out-of-town and when the expense has been incurred by the employee seeking reimbursement. Reasonable expenditures for entertaining persons outside the Hospital who have an influence on Hospital business activities are reimbursable as follows:

1. If the business expense directly proceeds, follows, or is concurrent with a substantial and bona fide business discussion, including meetings at a convention.
2. The business expense must not conflict with the Hospital’s standards of conduct (see Administrative Policy NC: B-3 Business Conduct Policy).

D. Allowable Educational Expenses

1. Travel expense to and from affiliated hospital rotations (refer to B.c). Mileage must be verified with copy of block schedule. Form F-617A (Mileage Detail form) must be completed and attached to the Travel Expense form.
2. Costs related to scientific meeting/courses/international health rotations (costs funded by an outside agency or required by department are not reimbursable).
3. Medical journal subscriptions (including online subscriptions).
4. Scientific/Professional Association dues.
5. Scientific books (paper or electronic), receipt must state they are “trade books” or have title of book.
6. Computer software related to basic computing for research activity for laptops, desktops or PDAs.
7. Productions of meeting presentations, including poster presentation.
8. Surgical loupes.
9. Licensing fees.
10. Examination fees (USMLE, Boards).
11. Stethoscopes, tuning forks, otoscopes, ophthalmoscopes and other similar **personal** medical equipment.
12. Flash Drives – only the encrypted Ironkey flash drive Model D2-D200-SO4-4FIPS will be reimbursed. The link to the model is [D200](#).

E. Expenses Disallowed

1. Unsupported, unapproved, unexplained expenses.
2. Travel expenses for spouse or family member.
3. Travel expenses for fellowship/job interviews
4. Movies, fitness room fees, travel club dues, dry cleaning, medical, dental or pharmaceutical expenses, any other personal items.
5. Cost of regular commuting between the employee's residence and normal work location.
6. Computer hardware
7. Costs funded by an outside agency.

F. Documentation Required for Expenses

1. Seminar registration information detailing dates **MUST** be attached to the report even if fees were prepaid by the Hospital. This information substantiates the business reason for travel and the dates for expenses the Hospital is to reimburse.
2. **ORIGINAL** receipts are required for the following expenses:
 - a. Individual expenses greater than \$25.00.
 - b. Airline/rail ticket receipts must be attached to the report even if paid directly by the Hospital (in which case it should be deducted as a prepaid expense).
 - c. Lodging-Itemized hotel bill and credit card receipt if employee paid. If Hospital paid, itemized hotel bill is still required and expense must be listed on the report and deducted as prepaid.
 - d. Meals.
 - e. Rental Car-Bill and credit card receipt. (The Hospital does not carry insurance for auto damage or theft. Employees should determine if their own auto insurance and personal credit card policies cover them if they plan to rent a care. If not, insurance must be purchased at the time of rental).
 - f. Seminar Registration – If paid by employee, credit card receipt, both sides of canceled check, or receipt issued by conference personnel. (*Registration form stating the dollar amount required is not proof that employee paid.*) If Hospital paid, expense must be deducted as prepaid.

G. Use of Personal Automobile

It is required that employees who use their personal automobiles on Hospital business maintain adequate automobile insurance. The rate per mile paid by the Hospital is intended to include a portion of the expense of such insurance. The Hospital does not maintain insurance for the protection of employees while using their own automobiles nor does it assume responsibility for any costs for which an employee may be liable as a result of the operation of the personal automobile.

H. Foreign Travel

When travel is outside the United States, all expenses on the report must be converted to US dollars using the foreign exchange rate at the time when the currency was actually exchanged. Documents (such as a credit card bill or the receipt from the exchange) supporting the exchange rate must be attached to the report. In the absence of such support, Internal Audit will use the rate published in the Wall Street Journal. Any employees serving as board members on associations related to hospital business may have their travel expenses paid by the association. ***Travel expenses may be paid by a vendor only when employees need training by the vendor for existing systems or equipment and this is stated in the purchase contract.***

NOTE: Before allowing an outside entity to pay for travel, it is very important that the Hospital's Conflict of Interest Policy (NC:B-3) not be violated. Any question as to the appropriateness of the travel with regard to this policy should be discussed with the department head, administrator and/or the Internal Audit department.