University of Minnesota Medical School
Department of Family Medicine and Community Health (DFMCH)

Academic Business Expense/Faculty Expense Coverage Policy
(Updated 11/18/16)

1. **Covered Expenses**

The following faculty expenses will be covered by the department:

**Physician Faculty**

**University of Minnesota (UofM)**

- ABFM Recertification (every 10th year)
- ABFM modules (as necessary)
- AAFP/AOA membership dues (annual)
- Membership dues for one additional specialty society of the faculty member’s choice (annual)

**University of Minnesota Physicians (UMP)**

- MN Board of Medicine License (annual)
- If applicable, professional certification/recertification for a discipline that is essential (as deemed by the department head) for the faculty member to perform her/his DFMCH assigned duties, e.g. Sports Medicine Certification/Recertification for Program in Sports Medicine faculty only
- DEA license fee (every 3rd year)
- Hospital privilege appointment – affiliated hospital (one-time)
- Hospital privilege re-appointment – affiliated hospital (annual)
- Medical staff dues – affiliated hospital (annual)

**Behavioral Health Faculty**

**University of Minnesota (UofM)**

- American Psychological Association membership/American Association for Marriage and Family Therapy membership/National Association of Social Workers membership (annual)
- Membership dues for one additional specialty society of the faculty member’s choice

**University of Minnesota Physicians (UMP)**

- MN Board of Psychology license (bi-annual) / MN Board of Marriage and Family Therapy license (annual)/ MN Board of Social Work license (annual)
- If applicable, professional certification/recertification for a discipline that is essential (as deemed by the department head) for the faculty member to perform her/his DFMCH
assigned duties, e.g. Marriage and Family Therapy Certification/Recertification for behavioral health faculty performing MFT as part of his/her core duties

Non-Behavioral Health PhD Faculty

- Membership dues for two specialty society of the faculty member’s choice
- If applicable, professional certification/recertification for a discipline that is essential (as deemed by the department head) for the faculty member to perform her/his DFMCH assigned duties

2. Individual Faculty ABE/Professional Development Reimbursement

Definition:

The DFMCH will reimburse each faculty member $2,000 per year (no carry forward of funds from year to year) for ABE/professional development activities to be decided at the faculty member’s discretion and that comply with U of M policy. The expense must be approved by the department head to qualify for reimbursement. Faculty must have their reimbursement claim into the FOD Administrative Center Accounting staff within 2 months after the expense or they will not be reimbursed. ***Please note: FY17 ABE allowance includes a one-time additional allocation of $1,000 for a total of $3,000.

Sales Tax on university purchases: The University of Minnesota sales tax exemption CANNOT be used when employees pay for items with their own funds (cash, check, or credit card) EVEN IF they will be reimbursed by the University later. Penalty for improper use of the University’s tax exemption may be a fine to the user in the amount of $100 per transaction. The following website provides further information about the University of Minnesota sales tax exemption: http://tax.umn.edu/sales_tax.html

Examples of allowable ABE expenses

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<tr>
<th>Example</th>
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<tr>
<td>- Clinical or educational conference expenses, including web-based ABE courses (based upon current Department of Family Medicine and Community Health travel policies)</td>
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<td>- Clinical textbooks and medical journals</td>
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<td>- Professional journals</td>
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<td>- Professional membership dues</td>
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<td>- Educational or clinical software</td>
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<td>- Smart phone or mobile devices (<strong>reimbursed as taxable income to employee</strong>)</td>
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<td>- Computer hardware (laptop/desktop computers, tablets, monitors, storage devices) (<strong>reimbursed as taxable income to employee</strong>)</td>
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<td>o Service plans and warranties are not reimbursable.</td>
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<td>- Other purchases with electronic components (<strong>reimbursed as taxable income to employee</strong>)</td>
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<td>o (Computer peripherals are not included as taxable income but may be reimbursable)</td>
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* Effective July 1, 2012, DFMCH reimbursement for certain purchases will be considered taxable income to the employee and will be reimbursed via payroll. These changes are consistent with University of Minnesota policies and updated per the recent DFMCH U of M Audit completed July 2012.

* Items reimbursed as taxable to the individual are the property of individual faculty. As such, purchases do not need to be returned to the department. It is the responsibility of each faculty member to provide a copy of all receipts for reimbursement with a signed University of Minnesota expense reimbursement form.

All other ABE and professional development expenses that are not covered by the above policy will be borne by the individual faculty member.

Questions on aspects of this policy or whether an item is considered taxable can be directed to Jessica Prindle (prind018@umn.edu or 612.624.6936) in the Department of Family Medicine and Community Health.

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