

P/P TITLE: Reimbursement of Professional Business Expenses to Licensed Healthcare Practitioners	P/P #: 200.604	PAGE: 1 of 5	ORIGINAL DATE: 11/01/1997	REVISED DATE: 07/01/2014
REVIEWED BY: Senior Leadership Team			APPROVED BY: Shelley Storm – HR Director	

Replaces Policy/Policies

Reimbursement of Professional Business Expenses to Licensed Healthcare Practitioners

References

None

Purpose

To establish the guidelines and procedures of CH Wilkinson Physician Network dba CHRISTUS Physician Group (CPG) for reimbursing physicians, nurse practitioners, physician assistants, clinical psychologists, and PhD's, hereinafter referred to as Licensed Healthcare Practitioners (LHPs), for appropriate and reasonable out-of-pocket business expenses relative to the LHP's profession in accordance with Internal Revenue Service guidelines.

Policy

This is the policy of CHRISTUS Physician Group for professional business expenses for Licensed Healthcare Practitioners.

Procedures

A. Reimbursable Amounts

Each fiscal year, full time LHPs will receive an allowance for eligible, properly documented expenses as follows:

Physicians, clinical psychologists, and PhDs	\$3,000.00
Faculty members (Graduate Medical Education)	\$4,000.00
Nurse Practitioners and Physician Assistants	\$1,750.00

Part time LHPs will be eligible for 50% of the full time allowances listed above. This allowance for LHPs will not be pro-rated based on start within the fiscal year, but shall be a full allowance, regardless of start date. Reimbursement will not be made for expenses incurred prior to the LHP's date of employment. The LHP will be required to sign a statement acknowledging the organization any expenses disallowed by the organization will be the LHP's responsibility.

REVIEW PERIOD:	REVIEW DATES:					
<input type="checkbox"/> Annual	06/01/2010	07/01/2014				
<input type="checkbox"/> Biennial (2 years)						
<input checked="" type="checkbox"/> Other:						

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Reimbursement will be charged against the allowable limits for the fiscal year in which the expense is incurred. Any unused portion of the allowable amount remaining at the end of the fiscal year will be forfeited. Should the LHP give or receive notice that he/she will be terminating employment with the organization; the annual allowed amount will be prorated through the LHP's termination date. Any unused balance of the prorated amount will be available for use for expenses incurred through the LHP's termination date subject to advance approval from the Chief Operating Officer or Chief Executive Officer. Expenses incurred after the LHP's termination date will not be reimbursed and any unused balance will be forfeited. No reimbursement will be made unless supported by the appropriate documentation as later defined in this policy.

B. IRS Accountable Plan

CHRISTUS Physician Group (CPG) has adopted the IRS accountable plan for reimbursement of business expenses. This plan requires that expenses be supported by itemized receipts (including online receipts/confirmations) and that the person involved and the business purpose of each expenditure be identified. Reimbursements will be applied to those items which are considered legal business expenses by the Internal Revenue Service. The LHP will be required to sign an attestation that all expenses submitted for reimbursement were business related in compliance with this policy. **Credit card statements are not accepted.**

C. Covered Expenses

Listed below are the most commonly approved reimbursable professional business expenses:

1. **Professional Association Membership Dues** - memberships in professional organizations pertinent to the LHP's work.
2. **Medical License Fees** - medical licensure fees for the state in which the LHP is employed with the organization.
3. **Books and Journal Subscriptions** - medical books or subscriptions pertinent to the LHP's work.
4. **CME Seminar Expenses** - continuing education pertinent to the LHP's work.
5. **Travel** - includes airfare, rental car, mileage, parking and local transportation expenses incurred in relation to attending a CME Seminar. Mileage will be paid at the current IRS rate. (Note: CHRISTUS Physician Group is insured through CHRISTUS Health under a self-insured program for automobiles. LHP's should decline the collision damage waiver and the personal accident insurance when renting cars.)
6. **Meals and Entertainment**- actual cost of meals for the LHP plus tips in relation to attending a CME Seminar. Persons entertained shall have a reasonable relationship to the business purposes of the LHP on travel status. Such entertainment should be limited to numbers and occasions that facilitate the business purpose.
7. **Lodging** - cost of lodging in relation to attending a CME Seminar.

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8. **Additional Lab Coats** - reimbursement will be provided for the purchase of up to two (2) lab coats per year beyond the number of lab coats normally provided by the company.
9. **Software** - reimbursement will be provided for the purchase of software which is to be used in the clinic for professional purposes such as patient care and medical research.
10. **Cell Phones and/or Pagers Service Charges** – The monthly service charge for cell phones/pagers will be paid as an office expense according to the applicable Finance/Human Resource policy (ies).

The purchase of hard assets (i.e. computers for personal use, office furniture, etc.) is not considered an approved expense under this policy. Reimbursement will be made only for those expenses directly incurred on behalf of the LHP. CME Seminar Expenses for spouse/family are not reimbursable under this policy. The expenses listed above are the most commonly approved expenses under this policy. Exceptions to this list must be justified as business related and must be approved by the **Chief Executive Officer, Chief Operating Officer or Chief Financial Officer** subject to legal and governmental restrictions.

D. Procedure:

Requests for reimbursement of professional business expenses must be submitted on a “Professional Business Expense Reimbursement Form” with all of the supporting documentation attached to the CPG Finance Department for review and processing. Such requests are to be submitted within forty-five (45) days from the end of the fiscal year in which the expense was incurred. Requests which are not submitted within this forty-five (45) day time frame may be denied. The Chief Financial Officer/Chief Operating Officer/Chief Executive Officer will obtain any additional approvals required by this policy and will submit the requests to the Payroll Department for processing.

1. Supporting Documentation

The following identifies the necessary supporting documentation which is to be submitted for reimbursement:

- Purpose of business expense and identification of persons involved, where applicable
- Airfare - ticket voucher, e-ticket or statement/receipt
- Car Rental - car rental invoice
- Lodging - detail hotel invoice
- Parking - receipt from parking garage
- Mileage - documentation of number of miles traveled, and purpose of travel indicated on the Mileage Chart on page 2 of the Professional Business Expense Reimbursement Form
- Meals - payment receipt, indicating persons/group included and business purpose
- CME Seminar - copy of registration form indicating tuition fee and course agendas
- Additional Lab Coats - receipt from vendor or cleaning agency
- Software - receipt of purchase and documentation of software specifications/functions
- Cell Phone/Pager –receipt of purchase

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- Medical License Fees - Copy of license and invoice or receipt showing name of licensee and amount of fees.

Receipts should be attached to 8-1/2 X 11 sheets of paper, in the order in which they appear on the "Professional Business Expense Reimbursement Form". This procedure will facilitate the auditing of the report and provide for more efficient processing.

2. Approval

All Professional Business Expense Reimbursement Forms must have the signed approval of the Chief Executive Officer, Chief Operating Officer or Chief Financial Officer. All exceptions made to those expenses listed as common reimbursable expenses must also be signed by the appropriate approving authorities as noted in this policy. Failure to obtain the appropriate approval as defined in this policy may result in non-payment of expenses.

3. Payment

Approved expenses will be reimbursed to the LHP on the next scheduled payroll check following receipt by the Payroll Department. The reimbursement will not be subject to taxation. It is not the intent of this policy for the organization to be responsible for payment of these expenses. **The LHP will be responsible for payment and for submitting the appropriate documentation for reimbursement.**

4. Balance Information

The Payroll Department will provide each LHP with a balance statement on a quarterly basis indicating the amount of funds used during the fiscal year and the unused balance remaining in his/her account.