

 ROSWELL PARK <small>COMPREHENSIVE CANCER CENTER</small>	Roswell Park Comprehensive Cancer Center Policy and Procedure	Date Issued: 3/1/1998	Number: 122.1
Title: A+ Time	Revision: 11	Effective Date: 8/22/2022	
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A. GENERAL STATEMENT OF POLICY

It is the policy of Roswell Park Comprehensive Cancer Center (Roswell Park) that time spent away from Roswell Park by Roswell Park and Health Research Inc., Roswell Park Division (HRI) employees to participate in academic, professional, and Roswell Park/HRI-business related activities be documented, reviewed, and approved in accordance with New York State regulations (19 NYCRR Part 931). This policy describes the procedures to be followed in connection with administrative leave (A+) requests and provides guidance on the proper submission of Roswell Park-related travel expenses for reimbursement.

B. SCOPE

This Policy and procedure applies to all employees of Roswell Park and HRI.

C. ADMINISTRATION

This policy and procedure will be administered by the Roswell Park Ethics Officer on behalf of the President & CEO, the Chief Medical Officer, the Deputy Director, the Chief of Clinical Services, and the Vice President of Finance.

D. POLICY / PROCEDURE

1. Definitions

- a. "Roswell Park Employees or Personnel" shall mean all employees of Roswell Park and HRI.
- b. "A+ time or Administrative leave time (A+ time)" refers to approved time spent away from the workplace by Roswell Park Personnel to participate in A+ Activity and/or A+ Service.
- c. "A+ Activity" means a Roswell Park employee's attendance or A+ Service at a meeting, conference, seminar, convention, or professional program that is part of his or her official duties and benefits Roswell Park or HRI by advancing Roswell Park's educational, clinical, or research mission and/or enhances the employee's professional, clinical, or academic growth and thereby adds value to Roswell Park operations.
- d. "A+ Service" means any action or service performed by a Roswell Park employee on A+ time that is part of his or her official duties and benefits Roswell Park or HRI, including but not limited to delivering a speech, writing or publishing an article, or making a presentation.

- e. "Outside Activity" shall mean any non-Roswell Park /HRI employment (including self-employment) or provision of personal services including consulting, non-Roswell Park teaching, clinical (e.g., moonlighting at another hospital), speaking (e.g., speaking on behalf of a pharmaceutical company), expert witness services, holding elected or appointed public office, and serving as a director or officer of a for-profit or not-for-profit entity. Outside Activity includes services for which an Honorarium is to be paid to the Roswell Park/HRI employee but does not include services for which a Service Payment (as defined herein) is to be paid.
- f. "Honorarium" shall mean any payment, which may take the form of a fee or any other compensation, made to an employee of Roswell Park or HRI in consideration for a service performed that is not part of his or her official duties at Roswell Park or HRI. Such service includes, but is not limited to, delivering a speech, writing or publishing an article, or participating in any public or private conference, convention, meeting or similar event or other Outside Activity. Honorarium shall also include expenses incurred for travel, lodging and meals related to the Outside Activity performed. ([See Roswell Park Policy 218.1](#) for additional information.)
- g. "Service Payment" shall mean any payment, fee or other compensation made by a non-Roswell Park or HRI organization or individual in consideration for an A+ Service provided by a Roswell Park or HRI employee. All approved Service Payments must be paid to Roswell Park Comprehensive Cancer Center to be placed into a finance account specifically for this purpose.
- h. "Expense Payment" shall mean, for purposes of this policy, a payment or reimbursement for the cost of attendance, registration, travel, food, or lodging related to A+ Activity.
- i. "Interested Source" shall mean any person or entity who on his or her own behalf, or on behalf of an entity, satisfies any one of the following:
 - i. is regulated by, negotiates with, appears before, seeks to contract with or has contracts with, or does other business with: (i) the Roswell Park/HRI employee, in his or her official capacity; (ii) Roswell Park or HRI; or (iii) any other New York State Agency when Roswell Park or HRI is to receive the benefits of the contract; or
 - ii. is required to be listed on a statement of registration pursuant to §1-e(a)(1) of article 1-A of the Legislative Law and lobbies or attempts to influence actions, decisions, or policies of Roswell Park or HRI; or
 - iii. is the spouse or unemancipated child of any individual satisfying the requirements of section (D.1.i.ii) above; or
 - iv. is involved in any action or proceeding, in which administrative and judicial remedies thereto have not been exhausted, and which is adverse to either: (i) the Roswell Park /HRI employee in his or her official capacity; or (ii) Roswell Park or HRI; or
 - v. has received or applied for funds from Roswell Park or HRI at any time during the previous 12 months up to and including the date of the proposed or actual receipt of the Service Payment or Expense Payment in question.
- j. "Roswell Park Approved Activity" shall mean an activity approved by the Roswell Park Ethics Officer as an activity that would otherwise qualify for A+ time approval except that the employee has no A+ time to use.

2. **General Rules with Respect to A+ Time and A+ Activity**

- a. Use of A+ time requires advance approval in accordance with this policy and approved A+ time will not be charged to personal leave balances. Leave time that has not been appropriately pre-approved in accordance with this policy will be charged against the employee's accruals.

- b. A+ time may be used only for activities that enhance Roswell Park's academic, research or clinical mission, advance its reputation, or strengthen its administrative function. This includes participation in academic, professional and/or Roswell Park /HRI-business-related activities that are a part of the employee's official duties and that benefits Roswell Park/HRI and/or enhances the employee's professional or academic growth and adds value to Roswell Park operations.
 - i. Examples of activities that may qualify as A+ Activity and for A+ time approval include the following:
 - a. Attendance at scientific and professional meetings or conferences;
 - b. Participation in study sections, site visits, grant reviews, etc. for granting agencies and other organizations;
 - c. Special academic/professional or administrative activities in which the staff member's participation is expected to benefit the Roswell Park;
 - d. Off-site training;
 - e. Extended off-site work assignments involving continuous time away from Western New York;
 - f. Used annually for certain extended, three or more days, fundraising events that benefit Roswell Park. Prior approval from Human Resources in conjunction with the CEO and his/her designee, must be received in advance.
 - ii. Examples of activities that are not A+ Activity and would not qualify for A+ time approval include the following:
 - a. Outside Activity.
 - b. Activities for which an Honorarium (as defined above and in [Roswell Park Policy 218.1](#)) is received.
 - c. That portion of time at an academic or professional conference that is spent on personal entertainment or recreational activities.
- c. Use of A+ time and the A+ Activity involved, and any corresponding Expense Payment or Service Payment must be consistent with the provisions of New York State Public Officers Law section 74.
- d. Use of A+ time is not required for the following:
 - i. For travel by Roswell Park Employees whose role as outlined in the Job Classification Standard for their position, includes required travel as an integral part of their position; (e.g. Community Liaison Nurse Practitioner).
 - ii. Roswell Park-approved professional duties at local hospitals, or the University at Buffalo, or other types of professional duties in Erie County which require no more than a one day absence from the Roswell Park.
 - iii. Activities performed at Roswell Park affiliates outside of the region are exempt from A+ time requirements.
- e. Annual limits on A+ activity
 - i. A+ leave is generally limited to 21 work dates in any fiscal year (April 1 -March 31).
 - ii. Requests for A+ time in excess of 21 days or for international travel or for greater than five consecutive workdays require written justification and the approval of the requestor's supervisor *and* approval notice will be forwarded to the Ethics Officer. (See Section 4 below).

3. **Rules Regarding Expense Payments and Service Payments**

- a. Expense Payments which are requested to be paid by Roswell Park or HRI shall be submitted and paid in accordance with Roswell Park policy.
- b. The reimbursement of a Roswell Park's Expense Payments and/or Service Payments by a non-Roswell Park organization or individual may be approved only when the following conditions are met:
 - i. The Expense Payment or Service Payment, if not made by the non-Roswell Park source, could be paid by Roswell Park in accordance with Roswell Park policy.
 - ii. The amount may not exceed the Roswell Park reimbursement rates unless approved by the VP of Finance. (See Appendix A)
 - iii. Reimbursement of expenses for food and lodging is provided only for the duration of the event for which travel was approved.
 - iv. Travel expense reimbursement is only allowed for Roswell Park Employee (not for travel companions).
 - v. The Expense Payment or Service Payment is not offered by or on behalf of an Interested Source, except as otherwise provided for under the terms of a clinical trial agreement or other services or purchase agreement between Roswell Park /HRI and the interested source.
 - vi. It is determined that there is no attempt to conceal the fact that an Interested Source is actually paying the Expense Payment or Service Payment.
- c. If a Roswell Park employee is required to file an annual financial disclosure statement to New York State pursuant to Section 73-a of the Public Officers Law, he/she must report Expense Payments from non-Roswell Park sources in excess of \$1000 (or Expense Payments the aggregate total of which exceeds \$1000 received from a single source) in the statement of financial disclosure for the applicable year.

4. **Procedure for Submission and Approval of Requests for Administrative Leave Time, Expense Payments, and Service Payments.**

- a. Submission of request.
 - i. All requests for A+ time are to be submitted electronically providing a minimum of two weeks' notice. Failure to submit the request with the minimum notice may result in denial of the request.
 - ii. Applicants are to complete an A+ absence request and questionnaire in Workday, which will then be routed for approval. The following information must be included:
 - a. The name of the Roswell Park/HRI Employee
 - b. A detailed description of the A+ Activity and/or A+ Service for which A+ time is being requested.
 - c. The identity of any non-Roswell Park/HRI organization or individual that may be making Expense Payments or Service Payments and the nature of their business.
 - d. A list of any applicable time away (even when it falls on a weekend) for which Roswell Park will be reimbursing covered expenses.
 - e. Compelling justification must be provided if an employee is exceeding the maximum 21 days per year.
 - iii. If the A+ absence request includes the use of Roswell Park or Clinical Practice Plan funds, applicants are to complete a spend authorization request in Workday for the amount of the A+ Activity and, where applicable, an itemization of costs for the attendance, registration, travel, lodging, and meals.

- iv. If the A+ absence request includes the use of Health Research (HRI) funds, applicants are to complete a Travel Expense Voucher for the amount of the A+ Activity, all receipts, documentation of A+ activity and needed Approvals.
- b. Approval of requests for administrative leave time
 - i. Each Supervisor is responsible for approval of A+ time requests for his/her staff. If applicable, this also includes the approval of the related spend authorization request.
 - ii. Requests for A+ time require the approval of the Ethics Officer.
 - iii. Service and Expense Payments from non-Roswell Park sources must also be approved by the Ethics Officer on behalf of the President and CEO in accordance with 19 NYCRR 931.5
 - iv. Factors to be considered in granting approval or denial of requests:
 - a. Purpose of proposed absence;
 - b. Expected benefit to the individual and Roswell Park;
 - c. Impact of the absence on departmental work assignments and plans for coverage of duties;
 - d. Amount of expenses for the requested activity and the source of funding (i.e., third-party, Roswell Park, the employee).
 - e. Reason for failure to submit the request with the minimum required notice.
 - v. If the request by a Faculty member for A+ time in excess of 21 days is denied, but the activity is a Roswell Park Approved Activity, the Faculty member seeking approval may use Roswell Park resources to prepare for the activity, may represent Roswell Park at the activity and otherwise comply with the provisions of this policy with respect to reimbursement of expenses and compensation, but may not use A+ time. In this circumstance, the Faculty member may elect to use personal time accruals to attend/participate in the Roswell Park -Approved Activity.
- c. Notice of Approval or Denial
 - i. Applicants will be notified of approval or denial via Workday. These may be subject to Audit by the NYS JCOPE (Joint Commission of Public Ethics).
- d. Monitoring of A+ time
 - i. On a quarterly basis, the Ethics Officer shall report on the requests, approvals and denials made under the provisions of this policy to the Board Compliance Committee.
 - ii. Noncompliance with this policy and procedure may result in the loss of A+ time and/or disciplinary action.

E. DISTRIBUTION

This Policy and Procedure will be distributed to all Roswell Park Managers via the Roswell Park internal web page and to holders of backup hard copies of the manual. Managers are responsible for communicating policy content to pertinent staff.

Appendix A: Reimbursable Expenses Related to A+ Activity for Roswell Park and Clinical Practice Plan

- A. Lodging - Actual room rate charges are not to exceed the current GSA per diem rate. (See <http://www.gsa.gov/portal/category/21287>)
- Justification must be provided for room rates above the GSA allowances when submitting expense report.
 - Additional lodging, including resort fees and taxes (if outside of New York State) are reimbursable and do not count toward the GSA per diem rate.
 - Incidental expenses such as tips to bellman, hotel maids, etc. are included in the Lodging and Meals Allowance, and are not reimbursed separately.
- B. Meals and Meal Per Diem - Actual expenses may not exceed the approved GSA rate (see <http://www.gsa.gov/portal/category/21287>).
- Full meal per diem will be paid if traveler is in travel status between 7:00 a.m. and 7:00 p.m. Partial travel allowance will be paid as per the Office of the State Comptroller - Travel Manual.
 - The meal per diem allowance is apportioned for breakfast and dinner.
 - Lunch is not a reimbursable meal.
- C. Airfare and Baggage and Other Fees
- Travelers are expected to book the lowest available economy class airfare.
 - Some airlines charge fees for checked baggage. This cost is reimbursable if the individual is traveling economy class.
 - Penalties for changes to an airline ticket for business reasons or circumstances beyond the traveler's control will be reimbursed.
 - If a trip must be changed or canceled, the remaining value of the ticket should be applied to the next business trip.
 - Travelers will not be reimbursed for trips canceled, changed, or forfeited (due to failure to cancel prior to departure) for personal convenience.
- D. Ground Transportation:
- Taxi/Shuttle Service – reimbursed (receipts required).
 - Luxury limo service – not reimbursed.
 - Car Rentals (receipts required) – These costs will be paid if the traveler provides written justification of the following:
 - No other public transportation was reasonably available or
 - Cost of public transportation would have exceeded rental care costs or
 - Car rental permitted if it results in savings of other expenses (i.e., less expensive lodging).
 - Any gasoline purchases and other direct costs associated with the vehicle will be reimbursed if such costs relate to a business purpose.
 - Parking - Standard day-rate lots will be reimbursed (receipt required).
 - Mileage Allowance - Mileage allowance will be paid at the current [Federal IRS](#) rate.
 - Mileage allowance plus tolls will be paid to the driver or owner of the vehicle.
 - Mileage allowance plus tolls cannot exceed what the cost of the trip would have been (for all travelers) using regular coach airfare.
 - Proof of mileage (e.g. Mapquest or Google map printout) must be submitted.
 - Receipts for tolls are required for e-z pass and other electronic toll systems.

- E. Train (receipts required):
 - Travelers should book service based on business need.
 - Only coach (economy) service is permitted.

- F. Miscellaneous Reimbursable Expenses - Business-related charges for telephone calls, internet service and faxes. A written explanation of the charge should be provided (receipts required).

- G. Conference / Registration Fees - with proof of attendance (receipts required).

- H. Essential business-related entertainment expense (i.e., meal for potential recruit) – Include list of attendees and business purpose (receipts required).

Appendix B: Accountable Plan

- **GENERAL STATEMENT OF POLICY ON EMPLOYEE REIMBURSEMENT**

Roswell Park Comprehensive Cancer Center (Roswell Park) and Health Research, Inc. (HRI) reimburse individuals under an accountable plan, as defined by the Internal Revenue Service (IRS), for ordinary and necessary business expenses incurred. These include approved payments for travel, professional membership dues and subscriptions, and allowable out-of-pocket expenses related to official Roswell Park and HRI business.

- **SCOPE**

This Policy applies to all employees of Roswell Park and HRI.

- **ADMINISTRATION**

This Policy and Procedure will be administered by the CFO of Roswell Park or his/her designee, Director of Roswell Park Clinical Practice Plan, Director of Operations, HRI, and Director of Finance Operations of Roswell Park Alliance Foundation (RPAF) as appropriate.

- **POLICY / PROCEDURE**

In order to qualify under the accountable plan, payments for expenses must meet the three requirements of IRS Regulation §1.62-2. These requirements include:

- 1. Business connection requirement** - Advances, allowances or reimbursements are only for allowable business expenses that are paid or incurred by the individual in the course of conducting Roswell Park business.
- 2. Substantiation requirement** - The individual must substantiate each out-of-pocket business expense with a detailed record within a reasonable period of time.
 - a. The equivalent of the original receipt(s) with amount of each business expenditure
 - b. Dates of expenditure and location
 - c. Business purpose
- 3. Return of funds requirement** - If an advance was received, the individual must substantiate any amount within a reasonable amount of time and return any amount in excess of the expenses substantiated to Roswell Park.

If an arrangement meets requirements 1, 2, and 3 of this section, all reimbursements are treated under the accountable plan rules. These amounts are reimbursed and excluded from the individual's gross income. When the arrangement does not satisfy one or more of the requirements listed, the expense may still be reimbursed by Roswell Park; however, it will be treated under the nonaccountable plan rules, as defined by the IRS.

Nonaccountable plan reimbursements to employees will be included in the employee's gross income, must be reported as wages or other compensation on the employee's Form W-2, and are subject to withholding and payment of employment taxes. Any payments made to non-employees falling under the nonaccountable plan will be considered a taxable compensation and reportable on a Form 1099-MISC.

Roswell Park reserves the right to deny reimbursement for requests that exceed the IRS reasonable period of time (IRS safe harbor guidelines).

- **Definitions:**

Accountable Plan - A plan for reimbursing employees and non-employees for business expenses. Under this plan, reimbursements for expenses are not included in the individual's income. Individuals are required to substantiate expenses and return any excess reimbursement within a reasonable period of time. If any requirements are not met, the nonaccountable plan rules apply.

Allowable Expense - A business expense that is permissible under all other Roswell Park policies such as hospitality, gifts and others as listed below in the related information section (not inclusive).

Business Expense - An expense incurred in achieving Roswell Park's mission or directly related to the conduct of official business and must be:

- Necessary
- appropriate to the activity
- reasonable in amount
- serve a bona fide business purpose

An expense that serves primarily to furnish the individual with a social or personal benefit is not a business expense.

Expense Substantiation – A business expense will be substantiated when the employee provides the following information: amount, time, place, and business purpose of the expense. In many cases this will require actual receipts or proof of mileage to be provided by the employee. In the case of per diem rates for meals, receipts are not required under our policy.

Nonaccountable Plan - An arrangement that does not meet one or more of the three requirements listed earlier under the accountable plan. Amounts paid under this arrangement are included in the employee's gross income, must be reported as wages or other compensation on the employee's Form W-2, and are subject to withholding and payment of employment taxes. Amounts for nonemployees are reportable on a Form 1099-MISC.

Reasonable Period of Time - The IRS has established "safe harbors" which can be used to ensure reasonableness. According to the IRS, the definition of reasonable period of time depends on the facts and circumstances of your situation. However, regardless of the facts and circumstances of your situation, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time:

- An advance is received within 30 days of the time an expense is paid or incurred.
- Expenses are substantiated within 60 days after they were paid or incurred.
- Excess reimbursements are returned within 120 days after the expense was paid or incurred.

A periodic statement (at least quarterly) is provided that asks to either return or adequately account for outstanding advances and individual complies within 120 days of the statement.