# CONEMAUGH MEMORIAL MEDICAL CENTER GRADUATE MEDICAL EDUCATION POLICY

### EDUCATIONAL ALLOWANCE

# **Purpose**

To establish guidelines for use of Resident/Fellow educational allowance (Educational Stipends)

# **Applies To**

All Conemaugh Memorial Medical Center Graduate Medical Education training programs.

## **Policy**

With the Program Director's approval the resident/fellows are permitted to use their educational allowances for the purchase of books, computers, or other electronic devices related to their employment, conferences, reimbursement for expenses related to off-site rotations, medical equipment for the performance of their duties, licensing examinations including USMLE and boards, online language course (if second language is required in order to treat the patients), and other educational expenses.

### **Procedures**

- A. All uses of educational allowances must have the approval of the Program Director.
- B. Educational allowances are tracked on an academic-yearly basis and cannot be carried over to another year.
- C. Due to IRS Regulations pertaining to the purchase of "listed property" (i.e., phones, computers), any educational allowances used in the purchase of these items will be added as income to the employee's W-2 because these items will be considered an asset of the individual.
- D. There will be no salary reimbursement for unused educational allowances.

#### References

GME policy

GMEC Revised and Approved: 1/2016, 12/2017, 3/15/2018, 1/2021