

**University of Kentucky  
Graduate Medical Education  
Educational Funds Policy**

**Purpose:**

The purpose of this policy is to:

- Provide a policy for the distribution of educational funds to house officers in any University of Kentucky (UK) Graduate Medical Education (GME) program.
- Ensure compliance with applicable Internal Revenue Service (IRS) regulation related to educational funds for GME.

**Definitions:**

- 1) "House officer" (plural "house officers;" collective "house staff") –any intern, resident or fellow who is actively participating in a graduate medical education program (both ACGME-accredited and non-ACGME-accredited) that is supervised by the Graduate Medical Education Committee and is on the house staff rolls.
- 2) Discretionary- the house officer, not the program, chooses what the funds are used to purchase. The funds will be provided to the house officer via the payroll system.
- 3) Nondiscretionary- the training program chooses what items are purchased with the funds.

**Scope:**

This policy applies to house staff in all GME programs sponsored by the University Of Kentucky College Of Medicine and other Colleges and who are on the GME house staff rolls.

**Policy:**

- 1) Any fund available for discretionary use by the house officer is taxable income and must be processed as such through the payroll system. There are no restrictions on what may be purchased with these funds.
- 2) Departments/divisions, not house staff, may choose and purchase items for each house officer in the training program. These nondiscretionary funds are not taxable income and are limited to the following items:
  - a) Books
  - b) Training-program-related travel
  - c) Annual membership dues.Any other department/division chosen expenses must be approved in advance from KMSF by exception only.
- 3) All educational funds, discretionary or nondiscretionary, provided to a house officer who is on a visa must have prior approval from the U.S. Citizenship and Immigration Services. Requests for such must be processed through the GME office.

Reviewed by GMEC: 04-22-09

Final review by GMEC: 05-27-09