Determining Payment Method for Expense Reimbursements/Allowances (effective 8/31/2011)

<table>
<thead>
<tr>
<th>Payee Affiliation*</th>
<th>Expense Description</th>
<th>Expense Categorization</th>
<th>Request Payment Via</th>
<th>Taxable Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical Residents (SHC or LPCH Employees)</td>
<td>Conference/Training Fees, Travel Expenses, Computers, Books &amp; Supplies</td>
<td>Fellowship</td>
<td>SU-21</td>
<td>Yes</td>
</tr>
<tr>
<td>Clinical Fellows (SHC or LPCH Employees)</td>
<td>Conference/Training Fees, Travel Expenses, Computers, Books &amp; Supplies</td>
<td>Fellowship</td>
<td>SU-21</td>
<td>Yes</td>
</tr>
<tr>
<td>Postdoctoral Scholars (University Employees or Scholars)</td>
<td>Conference/Training Fees, Travel Expenses**</td>
<td>University Business Expense</td>
<td>Travel Card and/or Oracle iOU</td>
<td>No***</td>
</tr>
<tr>
<td>Postdoctoral Scholars (University Employees or Scholars)</td>
<td>Computers, Books &amp; Supplies</td>
<td>Fellowship</td>
<td>GFS</td>
<td>Yes</td>
</tr>
<tr>
<td>SU Employees or others who have incurred expenses with a University business purpose</td>
<td>Travel Expenses, Misc. Expenses, Employee Morale</td>
<td>University Business Expense</td>
<td>Travel Card, Purchasing Card and/or Oracle iOU</td>
<td>No***</td>
</tr>
</tbody>
</table>

* It may expedite processing of the payment request to note the payee affiliation with the University or Hospital as stated in the chart above.

** Conference and training fees, and travel expenses, meeting University policy as documented in Administrative Guide Memo 36.7, Section 11b. If the expense being reimbursed falls outside of this policy statement, the postdoctoral scholar should be granted fellowship in GFS.

*** University business expense reimbursements must be substantiated within 60 days of the date that the expense was incurred or the travel was complete. Expenses submitted after 60 days will be reimbursed in compliance with University policy, but IRS guidelines require that the reimbursement be made taxable to the person incurring the expense.

University policy for reimbursement of business and travel expenses is documented in Administrative Guide Memos 36.4 and 36.7 respectively. Business expense reimbursements are generally made to employees of the University when they incur expenses in support of official University activities. Payments to students and scholars with an educational affiliation with Stanford are in alignment with the University’s educational mission, but in most cases must be categorized as scholarly support or fellowship rather than as a business expense.

On occasion, a Medical Resident, Clinical Fellow or Postdoctoral Scholar may incur an expense on behalf of the University that should be categorized as a business expense. Examples would include:

- the purchase of food for a meeting hosted by a University department and attended by faculty, staff and/or students
- an employee morale function for a work group that includes faculty, staff and/or students
- purchase of a supply to be used by an entire University lab that was purchased outside of normal department purchasing procedures because of a lab emergency (Note: equipment and/or supplies purchases that will be exclusively used by the Resident/Fellow/Scholar must be treated as fellowship and ‘reimbursed’ as such).
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**Department**

- **START**
- Hospital Employee? NO → Medical Residents/ Clinical Fellows (SHC or LPCH Employees) YES → University Business Expense?
- NO → Computers, Books and Supplies
- YES → Department submits payment entry in GFS
- Department approval

**Payroll**

- Payroll manually inputs requests
- Payment Processed (every Friday)
- Fellowship letter mailed January 20XX → END
- Payment processed with regular monthly check
- Fellowship Letter mailed January 20XX → END

**Payment Services**

- T&R Processor reviews transaction
- T&R Manager reviews and approves
- Payment processed for payment (8-10 business days) → END

* SU-21 submitted to Payroll by campus lockbox (Tresidder), fax, mail and ID mail.