

 ROSWELL PARK COMPREHENSIVE CANCER CENTER	Roswell Park Comprehensive Cancer Center Policy and Procedure	Date Issued: 3/1/1998	Number: 122.1
Title: Professional Activity Time (A+ Time)	Revision: 12	Effective Date: 1/20/26	
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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 Professional Activity Time (A+ Time) requests.

B. SCOPE

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

C. ADMINISTRATION

This policy and procedure will be administered by the Roswell Park Ethics Officer and Human Resources Department.

D. POLICY / PROCEDURE

1. Definitions

- a. "Roswell Park Employees" shall mean all employees of Roswell Park and HRI, Roswell Park Division.
- b. "Professional Activity Time (A+ Time)" refers to approved time spent away from the workplace by Roswell Park or HRI employees to participate in A+ Activity and/or A+ Service.
- c. "A+ Activity" means a Roswell Park or HRI employee's attendance at a meeting, conference, seminar, convention, or professional program that is part of their 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 or HRI employee that is related to 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 professional services including consulting, non-Roswell Park teaching, clinical activity (e.g., moonlighting at another hospital), speaking as a service to a commercial entity (e.g., speaking on behalf of a pharmaceutical company), expert witness services, holding elected or appointed public office, or serving as a director or officer of a for-profit or not-for-profit entity, whether or not contemplated in an offer letter or employment agreement. Outside Activity includes services for which an Honorarium is to be paid to the Roswell Park/HRI employee.
- 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 related to their 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. Honorarium shall also include payment for expenses incurred for travel, lodging, and meals related to the activity performed. ([See Roswell Park Policy 218.1](#) for additional information.)
- g. "Service Payment" shall mean any payment of money, reimbursement of expenses, or other compensation made by a non-Roswell Park or HRI organization or individual in consideration for any professional activity or service performed by a Roswell Park or HRI employee. Such payment shall include covering the cost of travel and expenses.
- h. "Expense Payment" shall mean, for purposes of this policy, a payment or reimbursement made by Roswell Park or HRI for the cost of attendance, registration, travel, food, or lodging related to Professional Activity Time (A+ Time).
- i. "Interested Source" shall mean any person or entity who on their 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. lobbies or attempts to influence actions, decisions, or policies of Roswell Park or HRI (including an entity or individual required to be listed on a statement of registration pursuant to §1-e(a)(1) of article 1-A of the Legislative Law) ; 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 or HRI employee in their 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 Honorarium, Service Payment, or Expense Payment.

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

- a. Use of A+ time and the A+ Activity involved must be consistent with the provisions of New York State Public Officers Law section 74.
- b. Use of A+ time requires advance approval in accordance with this policy and departmental time off policies and procedures. Approved A+ time will be entered as a separate time off code and will not be charged to personal leave balances.

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 related to the employee's official duties and that benefit 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 the use of A+ time include the following:
 - a. Attendance at scientific and professional meetings or conferences pertinent to the employee's job or discipline at Roswell Park/HRI.
 - b. Scholarly activity defined as an activity for or with a public or nonprofit entity that is within the employee's academic discipline at Roswell Park/HRI and advances Roswell Park's mission, public purpose, or reputation.
 - c. Special academic, professional, or administrative activities in which the employee's participation is expected to benefit Roswell Park or HRI.
 - d. Professional development activity or training offered by an entity other than Roswell Park that (i) advances an employee's skills, knowledge, and/or professional reputation in the area of the employee's function at Roswell Park/HRI; or (ii) is required for the employee to obtain or maintain the credentials required for the employee's position, as set forth in their job description. Professional development activities include, for example, skills-based trainings, professional education courses, lectures, professional conferences, and other educational opportunities of a similar nature. Professional development does not include matriculation in a degree-based program.
 - e. Presenting papers or speaking at professional events utilizing intellectual content under the complete control of the faculty member and not affiliated with or being completed at the direction of commercial entities, such as pharmaceutical companies. Such activities may or may not result in the receipt of honoraria.
 - f. Speaking engagements at peer institutions such as hospitals, universities, and research institutes (*e.g.*, Grand Rounds).
 - g. Participating in public service defined as service which, although not expressly stated in the employee's job description, (i) is a responsibility of the employee's administrative, technical, academic, or professional discipline at Roswell Park/HRI; and (ii) is for the benefit of an entity having a public or non-profit mission that aligns with Roswell Park's mission, such that performance of the activity will advance Roswell Park's mission and public benefit purpose. Examples include uncompensated consulting for peer institutions such as hospitals, universities, and research institutes.
- ii. Examples of activities that are not A+ Activity and would not qualify for A+ time approval include the following:
 - a. Outside Activity.
 - b. That portion of time at an academic or professional conference that is spent on personal entertainment or recreational activities.
 - c. Participation in commercial activities. Commercial activities are defined as any activities having a primarily commercial purpose or for the benefit of a for-profit entity regardless of the employee's motivation for participating in the event. While certain commercial activities may have an ancillary benefit to Roswell Park, A+ time is a public resource which cannot be used for the benefit of commercial activities. Requests to perform services or engage in activities on behalf of a commercial entity must be submitted as a request for an Outside Activity and the restrictions on outside activity are set forth in 19 NYCRR 932 will apply. ([See Roswell Park Policy 218.1](#) for additional information.)

- c. Use of A+ time is not required for the following:
 - i. Travel by Roswell Park or HRI employees whose role as outlined in the Job Classification Standard or Job Description 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, the University at Buffalo, or other types of professional duties which occur during regularly scheduled work time (*e.g.*, site visits, uncompensated teaching as part of a joint appointment with University at Buffalo, participation in study sections for granting agencies and other organizations, attendance at job fairs as a Roswell Park representative, etc.).
 - iii. Attendance at Roswell Park sponsored educational events (*e.g.*, CMEs, Roswell Park sanctioned retreats such as the scientific retreat or departmental retreats).
 - iv. Activities performed at Roswell Park affiliates. Such work constitutes regular work and should be recorded as regular work time.
 - v. Volunteer activities in support of Roswell Park-sponsored activities, including community and neighborhood environmental and outreach initiatives and Roswell Park fundraising events. Such time should be recorded as volunteer time in accordance with the Employee Volunteer Activities Policy. ([See Roswell Park Policy 835.1](#) for additional information.)
- d. A+ leave is generally limited to 21 work dates in any calendar year. Requests for A+ time in excess of 21 days annually 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. Any corresponding Expense Payment or Service Payment must be consistent with the provisions of New York State Public Officers Law section 74.
- b. Expense Payments which are requested to be paid by Roswell Park or HRI shall be submitted and paid in accordance with the Roswell Park Employee Business Expense policy. ([See Roswell Park Policy 603.1](#) for additional information.)
- c. The reimbursement of a Roswell Park employee's expense payments and/or service payments by a non-Roswell Park organization or individual is permissible only when the following conditions are met:
 - i. Reimbursement of expenses for food and lodging is provided only for the duration of the event for which travel was approved.
 - ii. Travel expense reimbursement is only allowed for Roswell Park Employee (not for travel companions).
 - iii. 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, purchase agreement, or other services agreement between Roswell Park or HRI and the interested source.
 - iv. 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.
- d. 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, they 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 Professional Time (A+ Time)**

- a. Submission of request.
 - i. All requests for A+ time are to be submitted in accordance with the employee's departmental time off request procedures and submitted via Workday, providing a minimum of two weeks' notice if the employee anticipates traveling internationally or receiving Service Payments. Failure to submit the request with the minimum notice may result in denial of the request or the use of the employee's accruals.
 - ii. When submitting A+ time in Workday the employee is required to complete the subsequent questionnaire providing all of the information asked, including:
 - a. The name of the Roswell Park or 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. Location of activity.
 - e. In addition, compelling justification must be provided if an employee is exceeding the maximum 21 days per year.
- b. Approval of requests for A+ activity and A+ time.
 - i. Supervisors are responsible for approval of A+ activity and A+ time requests for their staff. Factors to be considered in granting approval or denial of requests:
 - a. Purpose of proposed absence.
 - b. Expected benefit to the employee 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 or availability of funding (*e.g.*, third-party, Roswell Park, the employee).
 - ii. Requests for A+ time that involve international travel or compensation to the employee, such as direct payment or expenses being covered by a third party, require the approval of the Ethics Officer in addition to the supervisor's approval and must be submitted at least two (2) weeks prior to the activity. Failure to submit the request with the minimum required notice may result in a denial of the request or the use of the employee's accruals.
 - iii. Service and Expense Payments from non-Roswell Park sources must be approved by the Ethics Officer on behalf of the President and CEO in accordance with 19 NYCRR 931.5.
- 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 Commission on Ethics and Lobbying in Government.
- 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 car 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.