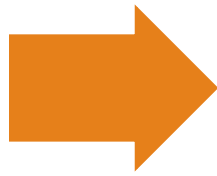




Continuing Medical Education Support Implementation Guide

*Medical Specialists (Victorian Public Health
Sector) (AMA Victoria/ASMOF) (Single
Interest Employers) Enterprise Agreement
2022 – 2026*

This Implementation Guide has been jointly developed between the Victorian Hospitals' Industrial Association, AMA Victoria and ASMOF to provide clarity as to the intention of the parties in processing the payment of Continuing Medical Education Support as prescribed at Clause 41 of the Medical Specialists (Victorian Public Health Sector) (AMA Victoria/ASMOF) (Single Interest Employers) Enterprise Agreement 2022 – 2026



Definitions

For the purpose of this document, the Victorian Hospitals' Industrial Association, AMA Victoria and ASMOF (**the parties**) rely on the definitions contained in sub-clause 3.1 of the *Medical Specialists (Victorian Public Health Sector) (AMA Victoria/ASMOF) (Single Interest Employers) Enterprise Agreement 2022 – 2026 (Agreement)* unless otherwise specifically stated.

Purpose and Application

A world class health service is evidenced by Doctor's being at the cutting edge of their profession. The Continuing Medical Education (**CME**) Support Entitlement is designed to assist Doctors in the Victorian Public Health Sector in being leaders in their profession.

CME Support Entitlement is intended to maintain and enhance the skills and knowledge of the Doctor through reimbursement of CME related costs reasonably incurred.

These guidelines have been developed to assist both Doctors and Health Services to better understand and apply the terms of Clause **Error! Reference source not found.** of the Agreement.

These guidelines apply to all Doctors (as defined in sub-clause 3.1(k) of the Agreement) employed by a Health Service (as defined in sub-clause 3.1(u) of the Agreement) employed pursuant to the Agreement.

The guidelines should assist Doctors in their planning of their CME and help Health Services in their consideration and processing of CME Support Entitlement reimbursement claims.

Disclaimer

While these guidelines deal with the provisions of Clause 41 of the Agreement, they do not substitute for or vary the provisions of Clause **Error! Reference source not found.** (or any other term) of the Agreement.

While these guidelines seek to provide contextual advice with respect to CME Support Entitlement and rules, they provide advice on only a limited subset of the many possible scenarios that might arise in claiming and approving CME Support Entitlement reimbursement claims.

Some Doctors will, pursuant to an outcome of the Review of Pre-2013 Collective Agreements set out in sub-clause 7.5 of the Agreement, be entitled to additional CME entitlements and rules.

These guidelines do not purport to provide advice or guidance with respect to professional development support arrangements that were in place prior to 1 July 2006 and which remain in place.



Funded Support Entitlement (sub-clause 41.1)

A Doctor is entitled to reimbursement of approved costs associated with CME up to a value of the amounts set out below (inclusive of applicable Fringe Benefit Tax and GST):

PART 2: Allowances and other payments

TABLE 2.1 – Continuing Medical Education Support Reimbursement Caps (Annual Amounts*)

FFPPOA 1 Mar 2022	FFPPOA 1 Sep 2023	FFPPOA 1 March 2025
\$29,000.16	\$29,725.16	\$30,468.29

* pro rata for Fractional Doctors (1/35th per contracted hour)

For the ease of administration, Health Services may choose to align changes to the CME Support Reimbursement Caps with the financial years. A table representing this arrangement is set out below and requires the bringing forward of the 1 March 2025 increase to 1 July 2024.

PART 2: Allowances and other payments

TABLE 2.1 – Continuing Medical Education Support Reimbursement Caps (Annual Amounts*)

FFPPOA 1 Mar 2022	FFPPOA 1 Sep 2023	FFPPOA 1 March 2025
\$29,000.16	\$29,725.16	\$30,468.29
FY 2022/23	FY 2023/24	FY 2024/25

A Doctor will be reimbursed from their individual CME Support Entitlement for “costs reasonably incurred for CME activities or purposes directly relevant to the Doctor’s employment with the Health Service”.

Where a Doctor:

- (i) transfers from one Health Service to another during the course of the financial year; or,
- (ii) where a Doctor is employed concurrently by more than one Health Service;

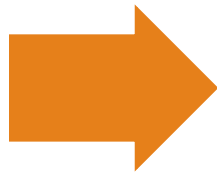
the total benefit available to the Doctor each year will not exceed the equivalent of the Full-Time CME Support Entitlement

Variations in hours of work and the Continuing Medical Education Support Reimbursement Cap

Where a Doctor’s contracted hours of employment change, the Doctor’s annual CME Support Entitlement will be adjusted to reflect the contracted hours.

The Doctor’s annual CME Support Entitlement is not pro-rated for the length of time at the new hours. Where a Doctor has reduced hours and has already been reimbursed an amount in excess of their revised annual CME Support Entitlement, repayment is not required.

Where a Doctor’s contracted hours are amended for a fixed period of time during the year (e.g. for replacement of a staff member on sabbatical leave), the Doctor’s CME Support



Entitlement can be based on the average hours over the full year to recognise the additional hours of work.

Transfer of unused CME Support Entitlement

There will be no transfer of any unused CME Support Entitlement between Health Services. However, access to some funded support from the new Health Service should not be unreasonably withheld, provided that the total value of support provided by the relevant Health Services does not exceed the per annum amounts described in subclause 41.1 in any one financial year.

Additional terms specific to Fractional Doctors

A Fractional Doctor is entitled to a pro-rata CME Support Entitlement calculated on the Fractional Doctor's base fractional appointment (for each 0.1 fraction / 3.5 hours)

Where a Fractional Doctor has more than one fractional appointment with a Health Service listed in Schedules 1-5 of the *Health Services Act*, the total benefit available to the Fractional Doctor each year will not exceed the equivalent of a Full-Time Doctor's CME Support Entitlement

Q. How does a Health Service calculate a Fractional Doctor's CME Support Entitlement where their base fractional appointment is 20 hours per week.

A. A Fractional Doctor's CME Support Entitlement is calculated using the following method:

Base Fractional Appointment / 35 hours x Full-Time Doctor's CME Support Entitlement

In this example, to calculate their entitlement for the 2022/23 Financial Year:

20 hours / 35 hours x \$27,402

= \$15,658.29

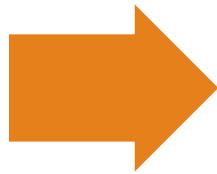
Additional terms specific to Internal Locum Doctors

An Internal Locum Doctor is entitled to a pro-rata CME Support Entitlement calculated on the pro-rata of full-time, based on the Doctor's average weekly hours of work, calculated over a financial year quarter, and notified to the Doctor in writing.

Q. How does a Health Service calculate an Internal Locum Doctor's CME Support Entitlement where they worked 100 hours over a financial year quarter?

A. An Internal Locum Doctor's CME Support Entitlement is calculated using the following method:

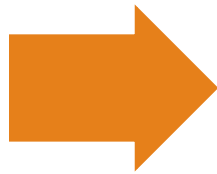
Total hours worked in financial year quarter (13 weeks) / 13 weeks x Full-Time Doctor's CME Support Entitlement



In this example, to calculate their entitlement for the 2022/23 Financial Year:

- 1) Divide the Full Time CME Support Entitlement by four (as you're only paying for the previous financial year quarter) - $\$29,000.16 / 4 = \$7,250.04$*
- 2) Calculate the average weekly hours - $100 \text{ hours} / 13 \text{ weeks} = 7.69 \text{ hours per week average}$*
- 3) Divide the average weekly hours by the full-time hours (38) – $7.69 / 38 = 0.20$*
- 4) Multiply by the quartered Full Time CME Support Entitlement – $\$7,250.04 \times 0.20$*

The Internal Locum Doctor's CME Support Entitlement is \$1,450 for the previous financial year quarter.



Reimbursable Expenses (sub-clause 41.2)

In accordance with the Agreement, Doctors are entitled to seek reimbursement for **CME related costs reasonably incurred** such as:

- a) registration fees, reasonable travel, accommodation and per diem expenses
- b) reasonable expenses linked to approved Sabbatical Leave (in accordance with clause 57 of the Agreement)
- c) registration costs of relevant Specialist Medical College or Association (however titled or styled) in the medical field in which the Doctor is credentialed and practising
- d) costs related to short courses, workshops or post-graduate courses recognised by the Speciality College for purposes of accruing CME/CPD/MOPS points
- e) other costs such as books, CDs, Portable Technological Aids and subscriptions except where such resources are provided by the Health Service

The list of CME related costs reasonably incurred in sub-clause 41.2 does not represent an exhaustive list of what may be claimed but represent the most common and expected CME related expenses.

A Doctor may claim reimbursement for an expense not listed in sub-clause 41.2 where the Doctor can satisfy the Health Service that the expense is “*reasonably incurred for CME activities or purposes directly relevant to the Doctor’s employment with the Health Service.*”

Determination of reasonably incurred costs

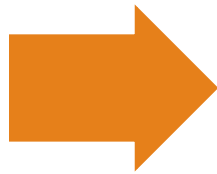
For an expense to be reimbursable, it must be a *cost reasonably incurred for CME activities, or purposes directly relevant to the Doctor’s employment with the Health Service.*

In making this determination, the Doctor must satisfy three elements:

- a) *the expense must be for CME activities or purposes.*
- b) *the CME activities or purposes must be directly relevant to the Doctors employment with the Health Service against whom the claim is made.*
- c) *Thirdly the expense must be reasonably incurred.*
- d) *The Doctor must provide evidence of costs incurred (except for per diem meal and incidental expenses which are deemed income)*

In the first instance, the Doctor making the claim must believe that the expense has been reasonably incurred. Secondly, the Health Service must be satisfied that the expense was reasonably incurred.

In the event the Health Service determines an item(s) is inconsistent with the clause and necessitates enquiry, sub-clause 41.4 sets out process by which the matter is dealt with between the Health Service and the Doctor.



Ultimately, the Health Service makes a determination on whether an item(s) is inconsistent with the clause.

Where a Doctor disputes the determination of a Health Service, the Doctor may raise a dispute in accordance with the Dispute Resolution Procedure in clause 11 of the Agreement.

Q: Are AHPRA registration fees reimbursable as a CME related cost reasonably incurred?

A: No. AHPRA registration fees are not CME related costs.

Reimbursement of costs for the purchase of information technology devices or accessories

In addition to any reimbursement of the Portable Technological Aids referred to above, a Doctor (excluding Locum Doctors) will be reimbursed for reasonable and necessary costs for the purchase of information technology devices or accessories up to a maximum value of \$5,000 (pro-rata for Fractional Specialists) from within amount set out in subclause 41.1(a), inclusive of any applicable Fringe Benefits Tax, to be used to support or engage in CME activities.

Examples of such devices include:

- Desktop computer and associated accessories – keyboard, mouse etc
- Monitor
- Printer
- Speakers

Claims for reimbursement of costs incurred pursuant to subclause 41.2(b) will be subject to reasonableness and necessity.

Additionally, other than in extenuating circumstances, a Doctor shall not seek reimbursement for substantially similar items (e.g., notebook computers, tablets, mobile phones, monitors, printers, etc.) in consecutive financial years.

If any items being claimed have a small portion of private use, only the portion of the cost related to business use may be claimed.

Q: If an information technology devices or accessory isn't being used to support or engage in CME activities, but I believe it's directly relevant to my role, can I claim the item?

A: No, despite being directly relevant to your role, only information technology devices or accessories that are used to support or engage in CME activities can be claimed

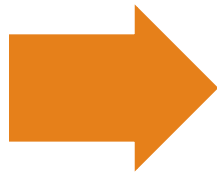
Note: A Doctor cannot carry over the unclaimed portion of the \$5,000 unexpended information technology devices or accessory into the following financial year (e.g. A Doctor who only claimed \$1,000 of information technology devices or accessories does not have access to \$9,000 in the following financial year for information technology devices or accessories)



The below table sets out the value of 'information technology devices or accessories that can be reimbursed having regard to the EFT of the Doctor and it's FBT status;

FTE	Cap on "Information Technology Items" (Incl of FBT)	Total amount the Specialist can spend and be reimbursed on "Information Technology" items	FBT Component which will reduce your CME balance
0.10	\$500.00	\$252.82	\$247.18
0.20	\$1,000.00	\$505.64	\$494.36
0.30	\$1,500.00	\$758.46	\$741.54
0.40	\$2,000.00	\$1,011.28	\$988.72
0.50	\$2,500.00	\$1,264.10	\$1,235.90
0.60	\$3,000.00	\$1,516.92	\$1,483.08
0.70	\$3,500.00	\$1,769.74	\$1,730.26
0.80	\$4,000.00	\$2,022.56	\$1,977.44
0.90	\$4,500.00	\$2,275.38	\$2,224.62
1.00	\$5,000.00	\$2,528.20	\$2,471.80

Additional guidance as to the Fringe Benefit Tax obligations (of which is deducted from the \$5,000 amount) is contained in Schedule A.



Rates of Reimbursement (sub-clause 41.3)

There are additional rules/guidance provided by the Agreement:

Flights

Air travel costs incurred that are associated with CME activities will be reimbursed at the rate of up to a return business class airfare for journeys of 3 hours or more, or a return economy class airfare for journeys of less than 3 hours' duration.

Q: If a Doctor is flying to London for an approved CME activity but their first leg of their journey to London is Melbourne > Sydney (less than 3 hours) – can the Doctor have a business class fare reimbursed for Melbourne > Sydney component?

Yes. The journey is from Melbourne to London. That the journey includes a flight that is less than 3 hours does not reduce the Doctor's entitlement.

Can a Doctor travelling on a journey of 3 hours or more pay for a return economy class airfare but claim the rate of a return business class airfare?

No. CME funding support is a reimbursement. The Doctor is not entitled to claim reimbursement for a travel cost that hasn't been incurred.

A Doctor cannot claim 'carbon offset' payments made to airlines or other agencies as CME related expenses.

The Doctor may also be required by their employer to complete a travel diary where the travel is for more than 5 nights (refer Schedule C).

Travel Insurance

World-wide travel insurance is automatically provided by the Victorian Managed Insurance Authority (VMIA) for Doctors, their partners and any dependent children while travelling on approved business. Information about the VMIA Business Travel Policy is available from this link - <https://www.vmia.vic.gov.au/insurance/policies-and-cover/business-travel>

A Doctor should enquire with their Employer and/or VMIA if they have any questions.

Separate insurance as part of the travel booking is not required and therefore will not be reimbursed.

Private Car Use

Claims for private car use for travel associated with CME related activities will be reimbursed at the relevant rate per business kilometre published by the ATO.

The relevant rate for work-related car expenses is:

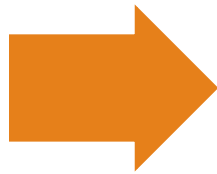
- 78 cents per kilometre for the income year commencing 1 July 2022; and,
- 85 cents per kilometre for the income year commencing 1 July 2023

Employers should check with the ATO each financial year to ensure this rate is up to date.

Accommodation expenses

Accommodation expenses are reimbursable save that:

- accommodation is at the hotel(s) hosting the conference, or
- elsewhere that is comparable for the conference attended.



Where a Doctor opts to stay in accommodation that is not at the hotel(s) hosting the conference, to be reimbursed for accommodation expenses, the accommodation needs to be “*comparable for the conference attended*” and the accommodation rate claimed must be reasonable.

Guidance for this may be obtained in appropriate circumstances having regard to:

- the accommodation at the hotel hosting the conference;
- the relevant ATO tax determination on “*reasonable travel and overtime meal allowance expense amounts*”. (The tax determination is updated annually – currently *Tax Determination 2019/11*)– found on the ATO Website at <http://www.ato.gov.au>.)

As with all CME related expenses, accommodation expenses must be “*reasonably and necessarily incurred*” for the CME activity. For example, when claiming for domestic travel, accommodation the night before or after a conference, the start and finish times, as well as the distance from the usual place of work, are taken into consideration. For extended international travel, reasonable time for adjustment on arrival can be approved. The Doctor may also be required by their employer to complete a travel diary where the travel is for more than 5 nights (refer Schedule C).

While it would be unusual for accommodation expenses to be reimbursed where a Doctor is attending a conference/workshop in the Doctor’s home city, a Doctor may make an application for reimbursement and have it assessed on a case-by-case basis (e.g. where the Doctor travelled from regional Victoria to attend a conference in Melbourne and requiring the Doctor to perform a return trip on the same day may introduce an OHS risk).

Meals and incidental expenses

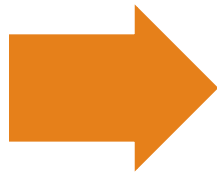
Meal and other incidental expenses reasonably incurred will be reimbursed upon the production of receipts.

Claims may be made for reasonable and necessarily incurred meal and incidental expenses whilst the Doctor is travelling from his/her home city for an approved CME activity.

Guidance for this is given by the relevant ATO tax determination on “*reasonable travel and overtime meal allowance expense amounts*”. (The tax determination is updated annually – currently *Tax Determination 2022/10*)– found on the ATO Website at <http://www.ato.gov.au>.)

The rate used will be based on the base full-time equivalent salary applicable to the position occupied by the Doctor. The Doctor may also be required by their employer to complete a travel diary where the travel is for more than 5 nights (refer Schedule C).

Alternatively, in lieu of reasonable and substantiated expenses in respect of meals and relevant incidentals, a Health Service will, if the Doctors so elects, provide the Doctor with a taxable allowance prior to or following travel in accordance with the amounts set out in the relevant ATO tax determination dealing with reasonable allowance amounts (currently *Tax Determination 2022/10*) which may be found on the ATO website at <http://www.ato.gov.au>.



Such an allowance will be assessable income in the hands of the Doctor under the relevant Income Tax Assessment Act as amended or replaced from time to time. (See 41.3(c)(i)(B) and 41.4(e) of the Agreement.)

Travelling with spouse, partner, family or other accompanying person(s)

CME Support may not be claimed for any additional expenses incurred as a result of the Doctor being accompanied on his/her travel by family members or other persons. This includes, for example, the cost of larger accommodation than would be required for the Doctor travelling alone, or attendance of a guest at conference functions.

Q: A Doctor goes to London for an approved CME related conference, travelling with their family. The Doctor staying at the hosting hotel but books a larger room to accommodate their family which is a greater cost than a room suitable for the Doctor alone.

Can the Doctor claim the cost of the larger room as a CME related cost reasonably incurred?

A: No. However, the Doctor should be reimbursed the equivalent cost of a room at the same hotel which would have reasonably accommodated themselves alone.

It's important to note that a Doctor may opt to stay elsewhere (e.g. an AirBnB) as is comparable which may be larger or better accommodate the travelling family members; these should be examined on a case-by-case basis having regard to the individual circumstances.

Q: Can a Doctor, upon production of receipts, claim reimbursement for a meal where they've hosted/entertained other colleagues or family?

A: No, the Doctor can only be reimbursed for reasonable and substantiated expenses in respect of meals and relevant incidentals for their own use.

Professional Reference Material

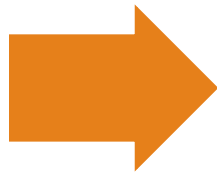
A Doctor may seek reimbursement of professional reference material such as books, CDs (or DVDs), journal subscriptions, not otherwise provided by the Health Service, for the Doctor's personal use. Purchase of these materials for a Health Service's or other third-party's library should not be reimbursed for CME purposes.

Mobile or internet plans (mobile or fixed) are not comprehended under 'reimbursable subscriptions' in sub-clause 41.2 as CME related costs reasonably incurred.

Portable Technological Aids

A Technological Aid statutory declaration must be completed for all claims for technological aids; see Schedule D for a template declaration.

Computer Purchases



The business use portion of the cost of a portable, notebook computer may be reimbursed where:

- It is required by the Doctor for the purpose of taking notes, reviewing provided literature and drafting reports during or relating to a professional conference, workshop or course that he/she is attending as part of his/her approved CME activity or for reviewing CME materials online (this is in recognition that many Journals are now available only electronically);
- One is not supplied by the Health Service;
- One has not been reimbursed as CME from any Health Service in the last 3 years;
- Its purchase is a reasonably and necessarily incurred cost. (This would exclude purchases of high-end notebooks when the need would be satisfied by a computer of a lesser specification. Where notebooks are considered excessive to the CME needs only the value of a lesser specification computer will be reimbursed.)

Accompanying portable accessories (e.g. a computer carry bag) may be reimbursable where their purchase is reasonable and necessary, information technology devices or accessories such as mice, protection devices, warranties or software reasonably required for CME activities (e.g. *Microsoft Office Home* or *Student*) are deductible only from the \$5,000 information technology devices or accessories cap

Note that where an extended warranty has been claimed, a new technological device of a similar nature will not be eligible for CME Support reimbursement until the extended warranty has expired unless loss of or damage to that item is incurred that falls outside the purchased warranty.

iPad, Tablets and Smartphones

The business use portion of the cost of an iPad/tablet/smartphone purchases may be reimbursed where the practitioner can demonstrate the CME related activities requiring the item.

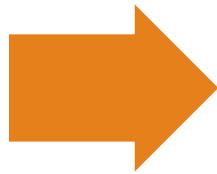
The anticipated life cycle of an electrical device (iPad/tablet/smartphone etc.) is three (3) years and whilst it would be unusual that a practitioner requires a new device for CME purposes the reimbursement should be considered on a case by case basis and it can be demonstrated that the device is non-functional or no longer fit for CME purposes.

The purchase of mobile telephones (other than a smartphone) and iPods (or like audio devices) is specifically excluded from CME Support reimbursement.

Child care expenses

The Agreement provides a fixed payment of \$250 payment per day (plus Fringe Benefit Tax) to facilitate the costs of child care whilst undertaking a CME activity, this payment (including Fringe Benefit Tax) is deducted from the Doctor's CME Support Entitlement.

The intent of sub-clause 41.3(d) is to facilitate the costs of child care while the Doctor is undertaking a CME activity to improve participation of Doctors with family and caring responsibility in CME activities, in particular, those that require interstate or international travel.



A Doctor is entitled to this payment where the Doctor can establish through the production of evidence that satisfies a reasonable person (such as a Statutory Declaration) that the following are met:

- a) they are the Primary Carer (as defined in subclause 54.3(g) of the Agreement); and
- b) they are responsible for the child(ren) during the CME activity period.

Where these requirements are met, the Doctor will not be required to produce evidence of costs incurred for child care expenses.

Q: *What is the definition of Primary Carer?*

A: A Primary Carer means the person who has or will have a responsibility for the care of the Child see sub-clause 54.3(g)

Ordinarily, a Doctor who has responsibility for the child(ren) during the CME activity period would have physical, direct and immediate responsibility for the child(ren).

However, while recognising the unique nature of a Doctor's individual family and caring responsibilities, it may not be appropriate for the child(ren) to travel with the Doctor during the CME activity period, but the Doctor may incur an additional cost for child care during the CME activity period.

While not actively contemplated within the Agreement, in these circumstances, Health Services may agree to provide the Doctor a reimbursement up to a maximum of \$250 per day to facilitate reimbursement of evidenced **actual additional costs** incurred by the Doctor.

It would be expected that the Doctor would provide evidence of the actual cost incurred, and:

- that they are the Primary Carer for the child(ren)
- that if not for the CME activity period, the Doctor would be responsible for the child(ren) at that time
- that the cost incurred was a direct result of participating in the CME activity period and it would not be expected that a Doctor would seek to claim child care costs that would be incurred regardless of whether the Doctor was participating in the CME activity period.

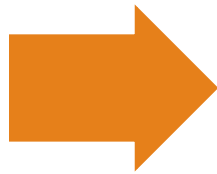
It is jointly agreed that a Doctor shouldn't request consideration of the above where:

- they are not the Primary Carer of the child(ren);
- if not for the CME activity period, they wouldn't have had responsibility for the child(ren) at that time;
- the cost incurred is not a direct result of participating in the CME period (e.g. the child(ren) always attend child care for the period claimed)
- they cannot provide evidence of actual cost incurred (e.g. the child(ren) were looked after by a family member or other person)

Any Fringe Benefit Tax obligation incurred by the Doctor due to the receipt of payments associated with child-care expenses will be deducted from the Doctor's individual Continuing Medical Education Support Reimbursement Cap



Health Services and Doctors are strongly encouraged to seek independent taxation advice as to the application of Fringe Benefit Tax obligations to payments associated with child-care expenses.



Reimbursement Process (sub-clause 41.4)

Reimbursement may be claimed by a Doctor using a common simplified claim form provided by the Health Service (see Schedule C).

Claims must:

- be submitted to the Chief Medical Officer/delegate for approval and,
- contain a declaration that only the business use portion of technology equipment is being claimed, and
- be accompanied by original receipts and any other necessary supporting documentation, including for FBT purposes (e.g. travel diary).

Claim Period

Reimbursement of CME related costs are to be submitted:

- a) within the financial year in which the expense is incurred; or,
 - b) within 3 months of the end of the financial year to which they relate (ie by 30 September).
- (see sub-clause 41.4(c))

Q: A Doctor incurs CME related costs during the 2022/23 financial year and submits their claim for reimbursement in December 2023. Can the claim be immediately rejected?

A: Yes (see sub-clause 41.4(c) and (d)(vii))

It is recommended that health services take a pragmatic approach in circumstances where exceptional circumstances prevented them from completing the claim within the prescribed timeframe (e.g. serious illness / injury; family violence)

Assessment Period – 30 Calendar Days

The Health Service has **30 calendar days** to assess the claim and determine whether any item(s) are inconsistent with the clause and need enquiry.

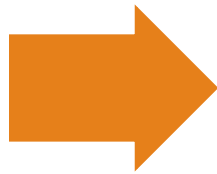
The date of receipt and public holidays are **excluded** from the 30 Calendar Day Assessment period.

Automatic acceptance no advice in 30 Calendar Days

If the Health Service intends to reject the claim (in whole or in part) it must do so:

- in writing, and
- within the 30-Calander day Assessment Period

If the Health Service fails to advise the Doctor in writing of its intention to within 30 calendar days, the claim is automatically accepted and, subject to the Doctor's outstanding CME balance, the Health Service must reimburse the Doctor the full amount of the claim within 45 calendar days. That is, failure to identify concerns in writing within 30 Calendar day assessment period results in automatic acceptance of the claim, regardless of the concerns held by the Health Service



The date of receipt and public holidays are **excluded** from the 45 calendar day payment period.

Enquiry Period

This arises where if, following the assessment of the claim, the Health Service has determined any item(s) are inconsistent with the clause and necessitate enquiry. (see sub-clause 41.4(d)(iii)-(iv))

Q: What occurs if one portion of the claim is compliant and another portion appears to be non-compliant?

A: The portion of the claim that is compliant must be processed within 45 calendar days of receipt (not including the day of receipt or Public Holidays).

The portion of the claim that has been determined to be non-compliant with the Agreement and necessitates enquiry, is identified and the Health Service must advise the Doctor in writing of its intention to reject the claim (in whole or in part) within 30 calendar days (not including the day of receipt or Public Holidays).

The Doctor will be provided an opportunity to respond in writing – at this point, the Health Service is not required to process the non-compliant portion until a response is received by the Doctor and the response addresses the issues raised by the Health Service

Payment

If following the Assessment Period, the Health Services is satisfied that the entire claim (or a portion of the claim) complies with the requirements of the Agreement the Health Service must process the reimbursement of the compliant item(s) within 45 calendar days of receipt (not including the day of receipt or Public Holidays).

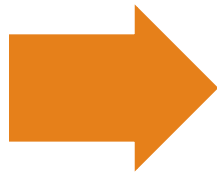
In circumstances where the Health Service has written to the Doctor to advise that the claim (or a portion of the claim) is inconsistent with the Agreement and the Doctor has responded to the Health Services concerns:

Where the Health Service is satisfied with the response and the claim is compliant with the Agreement:

- a) the Doctor should be advised in writing by the Health Service within seven calendar days of receipt of the Doctor's response and the remaining claim (in part) will be reimbursed within 45 days (not including the day of receipt or Public Holidays) **of receipt of the Doctor's response.**

Where the Health Service is not satisfied with the response and the claim remains non-compliant with the Agreement:

- b) the Doctor should be advised in writing by the Health Service within seven calendar dates of receipt of the Doctor's response and the remaining claim (in part) rejected.



Q: Can a Health Service immediately reject a claim that:

- a) **are not accompanied by original receipts and any other necessary supporting documentation, including for FBT purposes (eg travel diary).**
- b) **are not submitted either within the financial year within which the expense occurred, or within 3 months of the end of the financial year to which they relate (30 September)**

A: Yes. A Health Service can *immediately* reject a claim that is not accompanied by original receipts, supporting documentation or wasn't submitted in time (either within the financial year; or, within 3 months of the end of the financial year within which the expense occurred).

A Doctor may dispute a decision in accordance with the Dispute Resolution Procedure in clause 11 of the Agreement.

Special Carry-over (sub-clause 41.5)

Where a Doctor was prevented from using their CME Support Entitlement in a particular financial year due to:

- a) parental leave in accordance with clause 54 of the Agreement;
- b) family/caring responsibilities;
- c) personal illness or injury; or
- d) other exceptional circumstances accepted as such by the Health Service.

The unused component of CME Support Entitlement is carried over to the next CME year.

Where this occurs, the Doctor can use the carried over entitlement in addition to their CME Support Entitlement for the new financial year.

The Doctor will be required to provide the Health Service evidence that satisfies a reasonable person that they were prevented from using the CME Entitlement for one of the reasons described above.

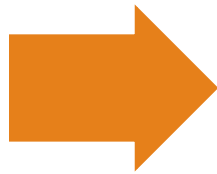
Q: A Doctor was absent from work for a substantial proportion of the 2022/23 financial year due to the birth of a child and subsequent parental leave in accordance with clause 54 of the Agreement; can the Doctor carry over the unused component of their CME Support Entitlement to the 2023/24 financial year?

A: Yes, upon production of evidence that would satisfy a reasonable person; the Doctor would be able to carry over the unused component of their CME Support Entitlement to the 2023/24 financial year.

Accumulation of CME Support Entitlement

The total amount of CME Support Entitlement that a Doctor may carry over in any one financial year is capped at an amount equivalent to two years CME funding support at the full-time rates contained in the Agreement.

A Full-Time or Internal Locum Doctor can only carry over the unused component of their CME Support Entitlement from the previous financial year.



A Fractional Doctor, however, can carry over the unused component of their CME Support Entitlement from the previous two financial years, subject to the Fractional Doctor being prevented from utilizing their CME Support Entitlement for any of the reasons set out in subclause 41.5(a) of the Agreement.

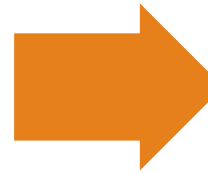
Where a Doctor:

- a) carries over any unused CME Support Entitlement into the subsequent financial year; and,
- b) is not prevented from utilising the accumulated CME Support Entitlements in that following financial year for any of the reasons set out in subclause 41.5(a) of the Agreement,

there will be no transfer of any unused CME Support Entitlement into a subsequent financial year.

Q: A Doctor carried over the unused component of their CME Support Entitlement from the 2022/23 financial year into the 2022/23 financial year due to family/caring responsibilities. In the 2022/23 financial year they were not prevented from using their CME Support Entitlement in accordance with the clause – can they carry their unused CME Support Entitlement into the 2023/24 financial year?

A: No, the Doctor who is not prevented from using their CME Support Entitlement in a given financial year will not be able to carry over in accordance with the Agreement.



Schedule A: Fringe Benefit Tax Obligations and CME

The parties jointly encourage Health Services and Doctors to seek appropriate financial and taxation advice as to the application of relevant Taxation legislation and whether an individual Doctor's claim for reimbursement under the CME provisions of this Agreement attracts a Fringe Benefit Tax (FBT) liability.

Generally speaking, when considering whether a (FBT) liability exists, one should consider whether the claim could qualify as a deductible educational expense for income tax under sub-section 8(1) of the *Income Tax Assessment Act 1997* or whether a specific FBT exemption is available.

If the expense does not qualify as a deductible expense for income tax for the Specialist, and if no FBT exemption is available, then FBT is payable by the Employer.

In circumstances where a Doctor's claim incurs an FBT liability (e.g. the Doctor undertakes private travel subsequent to their CME related travel) the liability is deducted from their CME Funded Support Entitlement.

It does not reduce the payment for flight reimbursement or other reimbursement as long as the Doctor has sufficient CME Support entitlement left to cover both the flight cost AND the FBT liability.

Q: A Doctor travels overseas for a CME related activity and arranges subsequent private travel resulting in an FBT liability.

Can the Health Service discount the reimbursement of costs associated with flights by 50% or another figure due to the private travel component and FBT liability?

A: No. An FBT liability does not reduce the reimbursement or costs; but a Doctors FBT liability is deducted from their CME Support Entitlement, so is limited to the balance of the doctors CME fund.

In this example, the Health Service should calculate and deduct the FBT obligation from the Doctors CME Support Entitlement, then reimburse the approved CME claim.



To support the assessment and approval of CME related expenses, the below table details commonly claimed items and advice on their reimbursement status, whether they are 'comparable' to other items, the value of purchases that would be automatically reimbursable - subject to necessity and being reasonably incurred for CME activities, or CME purposes, directly relevant to the Doctor's employment with the Health Service.

It is important to note that the 'CME Threshold' values are indicative only, a Doctor may seek reimbursement above these values where it can be established the claim is reasonable and necessary.

CME Category – Information Devices and Accessories

Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Computer Accessories (e.g. Keyboard, Mouse, speakers, microphone, web camera, privacy screens)	Yes	N/A	\$200 (per item)	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	N/A
Computer Monitors	Yes	N/A	\$1,500	Yes - for Items > \$300	\$1.98	If \$300 or less, ensure completed FBT Declaration noting that claiming portion 100% for work related purposes
Desktop Computers	Yes	N/A	\$5,000 (inclusive of GST and FBT)	Yes	\$1.98	Maximum claimable amount of \$5,000 p/a (pro-rata) including FBT



Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Docking Stations	Yes	N/A	\$500	Yes - for Items > \$300	\$1.98	If \$300 or less, no FBT if ensure completed FBT Declaration noting that claiming portion the 100% the item is used for work related purposes
Network Attached Storage (NAS) Devices	Yes	N/A	\$300	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes GST	\$1	N/A
Printer, Scanner, Multifunction Printers – not portable	Yes	N/A	\$1,000	Yes - for Items over \$300	\$1.98	If \$300 or less, no FBT if ensure completed FBT Declaration noting claiming portion 100% for work related purposes
Printer, Scanner, Multifunction Printers – portable	Yes	N/A	\$1,000	No – ensuring completed FBT Declaration noting that claiming portion 100% for work related purposes	\$1	



Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Printer Toner / Cartridges	Yes	N/A	Recommended Retail	No – ensuring completed FBT Declaration noting claiming portion 100% for work related purposes	\$1	Maximum three (3) per annum
Wi-Fi Routers / Boosters	No	N/A	N/A	N/A	N/A	N/A

CME Category – Portable Technological Aids

Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Smart Phone	Yes	All types of Smart Phones	\$3,000	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	1 every 3 years
Tablet / Smart Device (e.g. iPad / Surface / Tab)	Yes	All types of Tablets & Smart Devices	\$3,000	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	1 every 3 years
Digital Camera	Yes	N/A	\$2,000	No – ensuring completed FBT Declaration that claiming portion	\$1	Approval on a case-by-case basis & 1 every 3 years



Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
				100% for work related purposes.		
Laptop / Notebook	Yes	Other types of Laptop / Notebooks	\$6,000	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	1 every 3 years
Laptop / Notebook Accessories	Yes	NA	Refer Laptop	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	
Extended Warranty	Yes	N/A	Recommended Retail	No – ensuring completed FBT Declaration that claiming portion 100 % for work related purposes	\$1	Excludes support subscriptions. Note: may impact on replacement period
Headphones / Earphones	Yes	All differing types of Headphones / Earphones	\$500	No – ensuring completed FBT Declaration that claiming portion 100 % for work related purposes	\$1	1 pair per year
Portable Scanner	Yes	N/A	\$300	No – ensuring completed FBT Declaration that claiming portion 100% for work related purpose	\$1	1 per year



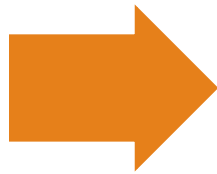
Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Portable Storage Devices	Yes	Network Attached Storage (NAS) Devices	\$300	No – ensuring completed FBT Declaration that claiming portion 100% for work related purpose	\$1	N/A
Protective Cases	Yes	N/A	\$150	No – ensuring completed FBT Declaration that claiming portion 100% for work related purpose	\$1	N/A
Smart Watch	No	N/A	N/A	N/A	N/A	N/A

CME Category – Software

Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Microsoft Office	Yes	Similar Office Suites	Recommended Retail	No – ensuring completed FBT Declaration that claiming portion 100% for work related purposes	\$1	Includes Microsoft Office Annual subscriptions. Limited to Standard/Basic packages only.
Adobe Acrobat (or similar)	No	N/A	N/A	N/A	N/A	N/A
Dictation Software	No	N/A	N/A	N/A	N/A	N/A



Item	Reimbursable	Comparable Item	CME Threshold	FBT Status	\$1 of CME Threshold used per \$1 claimed	Points to Note
Meeting Subscription Services (e.g. Zoom)	No	N/A	N/A	N/A	N/A	N/A
Storage Subscription Services (e.g. Dropbox)	No	N/A	N/A	N/A	N/A	N/A
Survey Monkey (or similar)	No	N/A	N/A	N/A	N/A	N/A
Video / Photo Editing Software	No	N/A	N/A	N/A	N/A	N/A



Schedule B: Fringe Benefit Tax Calculator

Overview:

Fringe Benefits Tax (FBT) is paid by employers at 47% of the taxable value of the benefit provided.

- The taxable value of the benefit is calculated by applying a gross-up rate to the benefit provided.
- The gross-up rate depends whether the employer is entitled to a GST credit on the benefit:
 - Where the employer is entitled to a GST credit (also called type 1), the gross up figure is 2.0802
 - Where the employer is not entitled to a GST credit (also called type 2), the gross up figure is 1.8868

For example, the FBT payable on a \$4,000 (incl. GST) laptop would be:

$$\$4,000 \times 2.0802 \times 47\% = \$3,911$$

Desktop computers always attract fringe benefits tax whereas other items vary according to their cost and intended use (you will be informed if a claimed item will attract FBT). An FBT* exemption can apply for work related portable electronic devices which are primarily for use in the Specialist's employment. This includes mobile phones, tablets and laptops. The FBT exemption applies to one of each type of item with substantially identical functionality in any FBT year. If you purchase more than one item with substantially identical functionality in any year you will be charged the FBT on the least costly of these items. The ATO view on the meaning of 'substantially identical functionality' is stated on their website as follows:

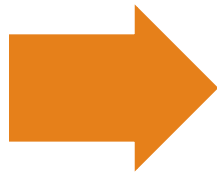
"It is the features or design specifications that are examined when determining whether items have substantially identical functions, not the intended use of the items.

Items will have substantially identical functions where the functions of two items are the same in most respects. However, items may be different in a number of ways which do not impact on an item's function. For example, colour, shape, brand and design would not generally be relevant considerations when determining whether two items have substantially identical functions.

Where a tablet computer can perform the functions of a laptop computer, even in a reduced capacity, it would be considered to have substantially identical functions to the laptop computer. However, where a tablet computer is designed primarily as a means of digital media consumption, rather than creation, it would not have substantially identical functions to a laptop."

The ATO does not give any categorical statements amount particular categories of devices being the same or different to others, due to the risk that rapid changes in technology could render this out of date very quickly. However, for these purposes, based on independent expert advice, we consider the following positions would typically be reasonable in 2023:

- A mobile phone has substantially different functions to each of an iPad/tablet and a laptop/notebook. This is because tablets and laptops are not typically designed for use in making phone calls (recognising that calls through various apps might be possible); and mobile phones are not typically designed for creating or viewing content such as



written documents and spreadsheets (although this might be possible in a limited sense and with limited functionality).

- An iPad/tablet has substantially different functions to a laptop/notebook. This is because a laptop/notebook is designed such that users can create content, such as documents and spreadsheets, whereas iPads/tablets are principally designed for viewing rather than creating files (recognising that a limited range of certain types of files, such as notes, can be created on an iPad/tablet),
- An Apple laptop has substantially identical functions to a Microsoft laptop. This is because, whilst they might use different programs, these programs can essentially achieve the same outcomes.

The exception to this, is if you are replacing a previously purchased item which has been stolen, lost, broken or is no longer functioning. In this instance it is wise to talk with finance prior to purchase the replacement item. You will be required to provide proof that the device is no longer functioning and can't be repaired.

Example Calculation

If a reimbursement of \$2,500 were deemed to attract FBT and the type 1 gross-up rate was applicable, the calculation of FBT would be as follows:

- Benefit Provided x Type 1 Gross-Up Rate x 47%; or
- $\$2,500 \times 2.0802 \times 47\% = \$2,444.24$

Total cost of computer = \$4,944.24



Schedule C: Sample Travel Diary

**CONTINUING MEDICAL EDUCATION SENIOR MEDICAL STAFF
TRAVEL DIARY**

TRAVEL CLAIMS

Fringe benefits legislation requires all overseas travel and certain domestic travel be substantiated. As a consequence, you may be required to complete and submit a travel diary where your claim relates to:

- **All international travel** regardless of length of stay, or
- **Domestic travel** where you are away **six or more nights**.

The diary must:

1. Indicate the reason for the travel (conference/training program)
2. Show where the activities took place
3. Show the date and approximate time when the activities commenced
4. Show how long the travel was for
5. Be signed and dated

TRAVEL DIARY

Name: _____

Purpose of Trip: _____

Date of Departure: _____

Date of Return: _____

Location	Brief Description of Activity	Date Commenced	Time Commenced	Date Completed	Time Completed

Doctor's Signature _____ Date _____



Schedule D: Technological Aid Declaration

**CONTINUING MEDICAL EDUCATION SENIOR MEDICAL STAFF
TECHNOLOGICAL AID STATUTORY DECLARATION**

I, _____
[full name]

of _____
[address]

_____, do solemnly and sincerely declare that
[Specialty]

I wish to claim the purchase of _____
which will be predominantly used for my personal Continuing Medical Education activities as
outlined as follows: _____

I further declare that I have not received a CME reimbursement for a similar technological
aid from any Victorian Health Service in the last three years.

I understand that this claim will only be approved by [Employer] if the expense is deemed to
be reasonably and necessarily incurred.

**I acknowledge that this declaration is true and correct, and I make it with the
understanding and belief that a person who makes a false declaration is liable to the
penalties of perjury.**

Declared at _____

this _____ day of _____ 20_____

declaration

Signature of person making this

[to be signed in front of an authorised

witness]

Before me,

.....

Signature of Authorised Witness

The authorised witness must print or stamp his or her name, address and title under section 107A of the
Evidence (Miscellaneous Provisions) Act 1958 (as of 1 January 2010), (previously *Evidence Act 1958*), (eg.
Justice of the Peace, Pharmacist, Police Officer, Court Registrar, Bank Manager, Medical Practitioner, Dentist)