

## Clause 10 Employment Related Expenses

### Table of Contents

Clause 10.0 Employment Related Expenses .....	2
Employment Related Expenses Overview – Application.....	4
Overview.....	4
Eligibility.....	4
RMOs on a vocational training programme .....	4
RMOs (PGY2+) not on a vocational training programme .....	4
Reimbursement of Training Expenses .....	4
Reimbursement Lists.....	5
Travel Related Expenses .....	5
Employment Related Expenses Frequently Asked Questions (FAQs) .....	6
Appendix 1 – Reimbursement Lists.....	9
Clause 10.8.2 Continuing Medical Education (CME) .....	10
CME Overview – Application .....	10
DHB Policy for Continuing Medical Education (CME) Expenditure .....	10
Principles .....	10
Common Anniversary of 10 December .....	10
Guidelines for Claims for Expenditure.....	11
Guidelines for Tax Treatment for IT Related Purchases.....	11
Guidelines for Deductions from CME Balance.....	11
Guidelines for Claimable CME Items .....	11
Submitting a Claim .....	12
CME Frequently Asked Questions (FAQs).....	12
CME Scenarios.....	15
CME Definitions .....	17
Appendix 2 – Claimable and Non Claimable CME items .....	18
Guidelines for what can be claimed .....	18
Guidelines regarding what cannot be claimed .....	19
Clause 10.9 House Officer Grant .....	20
House Officer Grant – Application .....	20
Principles.....	20
Common Anniversary of 18 January.....	20
Guidelines for Claims for Expenditure.....	21
House Officer Grant Frequently Asked Questions (FAQs).....	21
House Officer Grant Scenarios.....	22
Comparison STONZ and NZRDA MECAs .....	23
Forms, Templates and Other Resources .....	24

## Clause 10.0 Employment Related Expenses

The parties acknowledge the importance of timely reimbursement of expense claims under this clause. The DHBs commit to process all completed reimbursement claims within 4 to 6 weeks of their submission. Where there is a pattern of failure to meet these timeframes, STONZ will raise the issue with DHB management and the parties will work to address any systemic problems.

- 10.1 The cost of an annual practicing certificate (including disciplinary levies where these are a prerequisite) shall be refunded to the RMO by their employing DHB provided that:
  - 10.1.1 It must be a statutory requirement that a current certificate be held for the performance of duties.
  - 10.1.2 The employee must be engaged in duties for which the holding of a certificate is a requirement.
- 10.2 The parties acknowledge that the Medical Council of New Zealand has introduced a requirement that RMOs who are registered in only a general scope of practice, and who are not participating in a vocational training programme, must participate in the approved recertification programme provided by BPAC (NZ) (In Practice). The parties agree that the costs of registration in this programme are an employment related expense within the meaning of the relevant clauses of the MECA, and will be met directly, or be reimbursed, by the employing DHB.
- 10.3 The employer will reimburse the costs of membership of postgraduate colleges and other associated bodies required as part of a vocational training programme.
- 10.4 In recognition of the parties' mutual support for Maori medical practitioners, the employer will reimburse full membership of Te Ohu Rata o Aotearoa – Maori Medical Practitioners Association (TeORA) to eligible employees to a maximum of \$300 per annum.
- 10.5 The employing DHB will reimburse the cost of initial application for provisional general registration to employees who graduate from a NZ medical school.
- 10.6 For Registrars on a vocational training programme:
  - 10.6.1 The employing DHB shall reimburse the actual and reasonable costs of the training undertaken to obtain a New Zealand or Australasian vocational scope of practice, on the production of receipts, provided the employee is employed in New Zealand when the training is undertaken. For the sake of clarification, the above proviso is not intended to affect the practice whereby employees are reimbursed promptly upon production of receipts.
  - 10.6.2 The parties agree that the employing DHB may, where the employee requests it, directly pay to training providers training costs for RMOs. The RMO agrees that any full or partial refund of a training cost reimbursed or paid under this clause shall be paid back to the DHB that made that reimbursement or payment. Costs for the purposes of this clause shall include course, examination, modules and clinical assessments and other fees where they are incurred as a direct result of training required for achieving vocational scopes of practice.
  - 10.6.3 Registrars will be reimbursed for required texts, travel and accommodation related expenses (including meals). Vocational scopes of practice training includes, but is not limited to, such training as diplomas in child health, diplomas of O & G, ACLS, APLS, EMST, BST, other advanced diplomas and degrees.
  - 10.6.4 Agreement for reimbursement for any training costs not expressly covered by this agreement shall be discussed between the parties. The parties agree to work collaboratively towards the most cost-effective mechanism of funding these costs without minimising any employee's individual contractual rights under the MECA.
- 10.7 Notwithstanding the above, approval from the appropriate clinical lead must be obtained in respect of any costs associated with sitting a vocational examination for the second time, or in the instance of an examination required to obtain vocational registration (such as a fellowship exam or similar) the employer will reimburse up to three attempts.
- 10.8 Registrars not in a vocational training programme and House Officers in their second year and above will be entitled to the costs pertaining to attending approved courses and events that facilitate their acceptance onto a vocational training programme, subject to support from the appropriate clinical lead. Costs for this purpose include reimbursement for required texts, travel and accommodation related expenses (including meals), and includes, but is not limited to, such training as ASSET,

CCrISP, EMST, Clear, ACLS, APLS, college exams, and application to training fees. Agreement for reimbursement for any costs not expressly covered by this agreement shall be discussed between the parties if deemed relevant for progression towards a vocational training pathway.

- 10.8.1 If there is dispute regarding the relevance of a particular cost for the purposes of progression towards a vocational training pathway, this dispute shall be referred to the Chief Medical Officer (or their delegate) for resolution and in consultation with department clinical lead.
  - 10.8.2 All Registrars, whether or not on a vocational training programme, will be entitled to an additional maximum of \$2,000 per annum for each full year of service with effect from 10 December 2018 for the purpose of implements to aid in training. Costs for this purpose include but are not limited to personal computers / tablets, textbooks not on the required reading list, subscriptions to journals, subscriptions to vocational education websites and personal surgical / medical equipment. This allowance can also be used for conferences. Eligibility is subject to the RMO completing 12 months of service as an RMO with the DHBs. The approval and administration of this entitlement will be subject to DHB policies around CME funding.
  - 10.8.3 The funding in 10.8 may be accrued for up to the equivalent of three years' entitlement (\$6,000) and may be transferred between DHB employments, provided the quantum does not exceed this amount.
- 10.9 In addition to 10.8, from 18 January 2021, House Officers (including Senior House Officers) in their second and subsequent year of service with the DHBs can access a grant on the following basis:
- 10.9.1 Reimbursement to an additional maximum of \$500 per annum to support purchase of textbooks, subscriptions to journals, subscriptions to vocational education websites or attendance at conferences. The purpose of this grant is to assist them in their acceptance onto a New Zealand or Australasian vocational training programme.
  - 10.9.2 Proposed expenditure for which reimbursement under this clause is sought should be discussed with the relevant educational supervisor or senior medical officer with an understanding of the entry requirements of the particular vocational programme, and should be part of a House Officer's documented career plan.
  - 10.9.3 The grant is portable between DHBs and may only be claimed in two successive years (i.e., a maximum of \$1,000 per House Officer over two years). Any unspent amount does not carry over when the RMO is appointed to a Registrar position, where the specific provision of 10.8.2 apply.
  - 10.9.4 The grant under this clause cannot be used to reimburse the purchase of IT equipment or medical/surgical equipment.
- 10.10 The employer shall reimburse an employee for membership of the Medical Protection Society or an agreed alternative.
- 10.11 Where employees are required to use their own cars for the purposes of work (such as on-call components, or travel to satellite sites away from the primary workplace), the employer shall pay a private motor vehicle mileage allowance at the standard IRD rate, subject to prior approval and conditions established by the employer. Any change to this rate shall be effective from the first pay period following the date of promulgation by the IRD.
- 10.12 Where the mileage allowance is paid, an employee may also claim actual and reasonable costs of that work-related travel in accordance with DHB policy. Such costs may include parking charges (excluding parking fines) and road tolls.

## Employment Related Expenses Overview – Application

### Overview

Permanently employed RMOs are entitled to the following employment related expenses;

- Practising Certificate including initial MCNZ application
- Advanced Cardiac Life Support Certificate (ACLS)
- Indemnity Insurance (Medical Protection Society or an agreed alternative)
- Inpractice or Australasian Training College Fees (whichever is relevant)
- Membership of Te Ohu Rata o Aotearoa – Maori Medical Practitioners Association (TeORA) to eligible employees to a maximum of \$300 per annum

Please refer to the [Continuing Medical Education \(CME\) section](#) for provisions outlined in clause 10.8.2.

Claims will be processed in accordance with the policies and procedures of that DHB. For example, 'actual and reasonable' will be determined as per the DHB's policy. There may be some variation between DHBs so the RMO should check with the RMO Unit about the relevant policies and procedures of the DHB processing the claim. For example, there may be a limit to the 'reasonable' cost of a meal and generally claims for alcohol will not be reimbursed.

It is always advised when seeking reimbursement for expenses that you discuss any questions there may be around eligibility or what is a reasonable cost for travel expenses with the DHB prior to purchase, to avoid any disappointment should the expense not be reimbursable.

When booking travel and accommodation in order to be reimbursed, the costs must be reasonable. When taking into consideration whether a cost is reasonable or not, one test is to ask is whether you would be comfortable with the cost if you were paying for it yourself.

### Eligibility

The following sets out how eligibility for training related expenses are determined for RMOs throughout the various stages of their training.

#### RMOs on a vocational training programme

- The relevant specialty college determines the requirements of training for the vocational scope of practice
- The RMO is entitled to actual and reasonable costs associated with these requirements
- RMOs may attend courses that although not a requirement of training are considered to be of considerable benefit towards their training. These courses are determined by the Specialty College and detailed in Appendix 1.

#### RMOs (PGY2+) not on a vocational training programme

- Facilitation onto a training programme is determined by the application prerequisites set by the relevant Specialty College
- RMOs are entitled to actual and reasonable costs that facilitate acceptance onto a training programme

### Reimbursement of Training Expenses

Prerequisites for entry onto training programmes are included in [Appendix 1](#). Where there is an expense not detailed on the lists in Appendix 1, the escalation process detailed in clause 10.8.1 will apply.

Registrars undertaking a vocational training programme to obtain a New Zealand or Australasian vocational scope of practice, shall be reimbursed actual and reasonable costs associated with training on the production of receipts; provided the Registrar is employed in New Zealand when the training is undertaken.

Costs shall include course, examination, modules and clinical assessments and other fees where they are incurred as a direct result of training required for achieving vocational scopes of practice.

For any training costs that are expressly covered by this agreement shall be discussed between the employing DHB and STONZ.

## Reimbursement Lists

The lists detailed in [Appendix 1](#) have been developed to provide a guide on appropriate and relevant expenses that facilitate acceptance on to a training programme, or are requirements for completion of vocational training.

At a minimum, reimbursement lists will be reviewed for relevance after each MECA settlement as part of the scheduled manual review. Ad-hoc requests to add or remove items from the reimbursement lists are to be completed on the [‘Reimbursement List Request for Addition or Removal of Item’ form](#).

The form sets out criteria to be met in order for the request to be submitted to the STONZ National Engagement Forum (SNEF) for endorsement. This is based on the item’s relevance to training and acceptance on to training.

Completed requests for ad-hoc changes are to be submitted via the process detailed on the form. The STONZ Engagement Forum (SNEF) will be responsible for considering and endorsing completed requests for ad-hoc changes to the reimbursement lists, incomplete requests will not be considered. The SNEF meet four times per calendar year which provides a quarterly process for requests to be considered.

## Travel Related Expenses

RMOs are entitled to reimbursement of employment related expenses and training related expenses. The following table provides a guideline when booking travel and accommodation (including meals).

It is important to note that this is a guide and claims will be processed in accordance with the policies and procedures of that DHB. For example, ‘actual and reasonable’ will be determined as per the DHB’s policy. There may be some variation between DHBs so the RMO should check with the RMO Unit about the relevant policies and procedures of the DHB processing the claim.

Where there is a course available in both Australia and New Zealand with the same content, rationale must be provided if registering to attend the Australian Course.

Accommodation Guidelines (except where DHB policy differs)	
Cost per night	\$200 within NZ \$250 in Australia Accommodation costs outside this guideline should be discussed with the DHB prior to booking.
How many nights	The night prior to the course/conference/exam commencing and the night of the course/conference/exam Note: Some regional DHBs may require additional accommodation due to flight availability; this should be discussed on a case by case basis with the DHB. Requests for additional nights of accommodation, including the reason for this, are to be discussed with the DHB.
Transport Guidelines (except where DHB policy differs)	
Flights	Economy class flights. The most economical option on the day of booking must be selected this may not necessarily be Air New Zealand.
Taxis	The most economical <ul style="list-style-type: none"> <li>• Airport parking</li> <li>• Taxis/shuttle between airport – home</li> <li>• Taxis airport – hotel</li> </ul>

	<ul style="list-style-type: none"> <li>• Taxis hotel – course / conference / exam</li> <li>• Ride Share</li> <li>• Taxi Chits</li> </ul>
Rental Cars	Where a rental car may be a more economical option this is to be discussed with the RMO Support Unit.
Personal Cars	Where a private car may be a more economical option petrol costs will be reimbursed on proof of purchase.
Parking charges and road tolls	Where the mileage allowance is paid, you may also claim actual and reasonable costs of that work-related travel in accordance with DHB policy. Such costs may include parking charges (excluding parking fines) and road tolls.
<b>Meals Guidelines (except where DHB policy differs)</b>	
Meals <b>Note:</b> meals are reimbursable as part of travel and accommodation under clauses 10.6.3 and 10.8	Breakfast and dinner (including non-alcoholic drinks) up to a value of \$60 per day on production of receipts or to the value as detailed in DHB policy.  <b>As a general rule no alcohol will be reimbursed.</b>
Conference Dinner	Dependent on DHB policy  Consideration to reimburse if presenting

## Employment Related Expenses Frequently Asked Questions (FAQs)

- What are the expected timelines for payment of training costs when I submit a reimbursement claim?
  - There is a general expectation that reimbursement of training costs will occur within 4-6 weeks of a complete claim being submitted to the DHB i.e. the claim has all of the necessary supporting documentation that meets finance audit guidelines to allow processing.
  - At times where DHBs are experiencing peak volumes for processing reimbursements and there is a concern this may impact the 4-6 week timeframe this should be communicated to STONZ as early as possible.
  - Where there is a pattern of failure to meet these timeframes, STONZ can raise the issue with DHB management and the parties will work to address any systemic problems.
- Are RMOs able to share accommodation?
  - Yes, RMOs are able to share accommodation and costs. This can be reimbursed to either one RMO or all RMOs sharing the costs.
- If I do not have a permanent position and work as a locum am I entitled to reimbursement of employment related expenses?
  - No, locums are not entitled to reimbursement of any employment related expenses detailed in clause 10.0.
- If I work part time am I eligible for reimbursement of employment related expenses?
  - Yes, RMOs working on a part-time basis are entitled to full reimbursement of employment related expenses, they are NOT prorated to their FTE.
- If I am on LWOP or Parental Leave can I claim reimbursement for expenses?
  - Yes, you are still employed and therefore entitled to reimbursement.

6. If I book a flight and use reward dollars/points to pay for it can I claim reimbursement?
  - No, reimbursement will not be made for payments made with reward dollars/points.
7. I have had medical education leave (MEL) approved, does this mean automatic reimbursement of associated costs?
  - No, MEL approval does not mean automatic reimbursement of costs. You will still need to meet the eligibility requirements for the training related expense.
8. Are fellowship application fees reimbursable?
  - Yes, the entry fee is for Australasian Colleges; however ongoing fellowship membership fees are not.
9. I am employed as a Fellow under the MECA and have not completed training, am I eligible for employment related expenses under clause 10?
  - Yes you are entitled to expenses under this clause and you are considered to be a Registrar on a vocational training programme working towards vocational scope of practice.
10. If I am required to sit a vocational exam more than once, is this reimbursed?
  - If you are required to sit an exam again, you will need to have approval from the appropriate clinical lead (who this is may vary between DHBs). One approval to re-sit is given you will be reimbursed. Reimbursement will be made for up to three attempts, with the approval of the appropriate clinical lead.
11. I have received a request for a training related reimbursement from an RMO who is a SET trainee for a course that is being held in Australia in March of the following year. The RMO is resigning their DHB employment in December when they will take up a SET position in Australia, are they entitled to reimbursement?
  - No, an RMO must be employed in New Zealand when the training occurs. Although the RMO has incurred the cost prior to leaving their DHB employment there is no entitlement to reimbursement because they will not be employed in New Zealand at the date they attend the course.
12. I want to attend a conference can I get this reimbursed?
  - You can claim for conferences under Clause 10.6 and 10.8 in the following situations;
    - The conference is a requirement of your training as detailed in the reimbursement list set out at Appendix 1.
    - You are presenting at a conference and have approval from the appropriate clinical lead (who this is may vary between DHBs).
  - For conferences that do not meet the above criteria please refer to the following clauses;
    - Clause 8.0 Conference Leave
    - Clause 10.8.2 CME
13. A Registrar paid for their APC renewal on 1 December for the next 12 months but wasn't employed by a DHB until 9 December – can they still get their APC reimbursed by the DHB?
  - Yes as it is a requirement
14. Which DHB do I submit my reimbursement claim to?
  - You need to submit your claim for reimbursement of expenses to the DHB you are employed at when the cost is incurred. You must ensure that all claims are submitted to the DHB prior to leaving your employment.
  - Registrars are encouraged to avoid wherever possible purchasing items close to the end of the training year where they will be moving DHB and changing employer. This is to avoid DHBs having to process reimbursements once an RMO has already left their employment.
15. Do I require approval before using my own car for work purposes?
  - Yes, prior approval may be required. Please refer to the relevant DHB policy and/or service orientation manual regarding use of private vehicles. Alternate options may also be provided including taxi cabs, fleet cars or shuttles.
16. Can I claim mileage from my home to my place of work?

- No, mileage claims relate to travel between the primary place of work and other satellite sites/community locations only.
  - The exception to this is when rostered on call (in line with clause 18 of the STONZ MECA) an employee shall be reimbursed the actual and reasonable costs incurred in travelling to and from work when called back to work outside the employee's normal hours of duty.
17. Can I claim parking costs when parking at a satellite hospital and/or community location?
- This is dependant on DHB policy. Please check the DHB policy and/or discuss with the relevant RMO unit/service representative in advance.
18. I am required by the DHB to use my own car to travel between the hospital and community sites. What can I claim for in terms of mileage?
- Mileage between the primary place of work and relevant satellite sites including community locations can be claimed and will be paid in line with the standard IRD rate.
19. What happens if I spend 3 days a week in one location and 2 days a week at a second location which is further away from my home? Can I claim mileage to the location further away from my home?
- As a general rule (noting exception set out at FAQ 2), there is no entitlement to claim mileage for travel from your home to your primary place of work (and return). This includes where as part of your set work pattern your primary place of work involves a different location dependent on the day of the week. Please note individual DHB policy may vary.
20. Can I claim mileage if teaching is at a different location?
- If you are required to travel away from your primary place of work to attend teaching you are eligible to claim mileage. Prior approval for use of your own car may however be required to meet DHB policy.



## Appendix 1 – Reimbursement Lists

The following table sets out the Reimbursement Lists for each College Specialty. The reimbursement lists are available on the TAS website where the National Manual is hosted under Clause 10 Employment Related Expenses.

Specialty	College
Anaesthesia	Australian and New Zealand College of Anaesthetists
Dental	Royal Australasian College for Dental Surgeons
Emergency Medicine	Australasian College for Emergency Medicine
Intensive Care Medicine	College of Intensive Care Medicine
Medicine	Royal Australasian College of Physicians
Obstetrics and Gynaecology	Royal Australian and New Zealand College of Obstetricians and Gynaecologists
Ophthalmology	Royal Australian and New Zealand College of Ophthalmologists
Paediatrics	Royal Australasian College of Physicians
Pathology	Royal College of Pathologists of Australasia
Psychiatry	Royal Australian and New Zealand College of Psychiatrists
Public Health	New Zealand College of Public Health Medicine
Radiation Oncology	Royal Australian and New Zealand College of Radiologists
Radiology	Royal Australian and New Zealand College of Radiologists
Surgery	Royal College of Surgeons
Urgent Care	Royal New Zealand College of Urgent Care

## Clause 10.8.2 Continuing Medical Education (CME)

- 10.8.2 All Registrars, whether or not on a vocational training programme, will be entitled to an additional maximum of \$2,000 per annum for each full year of service with effect from 10 December 2018 for the purpose of implements to aid in training. Costs for this purpose include but are not limited to personal computers / tablets, textbooks not on the required reading list, subscriptions to journals, subscriptions to vocational education websites and personal surgical / medical equipment. This allowance can also be used for conferences. Eligibility is subject to the RMO completing 12 months of service as an RMO with the DHBs. The approval and administration of this entitlement will be subject to DHB policies around CME funding.
- 10.8.3 The funding in 10.8 may be accrued for up to the equivalent of three years' entitlement (\$6,000) and may be transferred between DHB employments, provided the quantum does not exceed this amount.

## CME Overview – Application

### DHB Policy for Continuing Medical Education (CME) Expenditure

The approval and administration of the entitlements under clause 10.8.2 will be subject to DHB policies around CME funding.

Claims will be processed in accordance with the policies and procedures of each DHB. There may be some variation between DHBs so the RMO should check with the RMO Unit about the relevant policies and procedures of the DHB processing the claim.

This section sets out a number of guidelines to support national consistency around the administration of CME expenditure. Where the guidelines differ to those set out in the individual DHB policy, the DHB policy will apply.

### Principles

All registrars (full time and part time basis), whether on a vocational training programme or not, will be entitled to \$2,000 CME expenses per annum for each full year of service with effect from 10 December 2018.

Registrars are required to have completed 12 months continuous service in a DHB before receiving entitlement.

The CME entitlement may be accrued up to a maximum of \$6,000 and may be transferred between DHB employments, provided the maximum does not exceed this amount.

DHBs should keep a record of payments made to RMOs against this entitlement, and include this in information on service-based employment entitlements as part of a certificate of service.

When a Registrar moves DHB they are required to provide to the new DHB with a copy of their certificate of service documenting their current CME balance. Claims for CME expenses will not be processed or approved until this information has been received and confirmed.

### Common Anniversary of 10 December

All registrars will have a common anniversary of 10 December each year. The annual CME entitlement will be pro rata in the first common anniversary year where:

- The registrar already has 12 months continuous service in a DHB at the date they become covered by the STONZ MECA, where this is after the common anniversary of 10 December. The first full entitlement will fall due on the next common anniversary date the following year.
- The registrar completes 12 months continuous service and becomes eligible part way through the common anniversary year. The first full entitlement will fall due on the next common anniversary date the following year.

## **Guidelines for Claims for Expenditure**

Claims for expenditure will be recorded against the CME entitlement based on the date the cost is incurred. Claims older than 6 months will not be reimbursed.

CME claims cannot exceed the CME balance. Advances to CME entitlements are not permitted. Where the Registrar has a CME balance, but the total cost of the purchase exceeds the available CME balance, the amount reimbursed will be capped to the available CME balance for that year.

Where the amount reimbursed is capped, the GST and grossed up costs (where applicable) will be re-calculated based on the available CME balance. See the Frequently Asked Questions for examples of how this will be re-calculated.

If a Registrar wishes to purchase an item not specified in the STONZ MECA, prior approval will need to be obtained from the DHB.

Registrars can only purchase one item of each from the following list within a 2 year period. These IT related items must be purchased in New Zealand:

- Laptop
- Tablet or similar (i.e. iPad)
- Mobile phone
- Mobile devices

The DHBs do not insure for items of technology purchased with CME funds.

Any purchases which are not covered by the STONZ MECA or deemed unreasonable will not be refunded.

## **Guidelines for Tax Treatment for IT Related Purchases**

IT related purchases will be taxed according to current income tax legislation. These items are deemed to be equivalent to a salary payment and are subject to PAYE.

IT purchases will be grossed up and reimbursement of costs paid by payroll. Tax treatment through payroll includes:

- PAYE (taxed at extra emolument rate and ACC Earners Levy)
- Kiwisaver (employee and employer contributions)
- Student Loans

## **Guidelines for Deductions from CME Balance**

Any purchases made overseas will have the total cost deducted from the CME balance.

Any purchases which are made in New Zealand and not IT related, will not have GST deducted from the CME balance.

Any purchases which are IT related will have the following deducted from the CME balance:

- Net cost and GST portion
- PAYE – grossed up (total cost including GST noting highest tax rate at 1 April 2021 is 39%)
- Kiwisaver – employee (at applicable contribution rate) and employer (3%) contributions

## **Guidelines for Claimable CME Items**

Appendix 2 sets out the list of items that can be claimed as CME and how tax will be treated for each of these items. It also includes the list of items that can-not be claimed as CME.

RMOs should always check the individual DHB policy for approved CME items as they may vary across DHBs dependent on individual DHB policy. What is defined as “reasonable” will be determined by the DHB’s policy and there may be a limit to what is a reasonable cost of a purchase. For example an IT accessory such as earphones may be an approved CME item, but noise cancelling earphones costing \$500 may not be deemed a reasonable expense.

Where an item is not on the approved list the RMO must check with the DHB prior to purchasing any item to confirm that it is an approved CME expense.

## Submitting a Claim

Applications must be submitted on the DHB claim form or through the online claim process where this applies (dependent on the individual DHB requirements).

The claim must include a GST tax invoice (or an overseas equivalent of a tax invoice) and proof of payment for all purchases including travel, accommodation and taxi's.

Registrars must provide additional documentation to support their claim where requested by the DHB.

## CME Frequently Asked Questions (FAQs)

1. Who is entitled to claim CME under the STONZ MECA?
  - All Registrars (full time and part time) whether or not on a vocational training programme who have completed 12 months continuous service as an RMO with one or more DHBs within NZ.
2. If I am a House Officer, can I claim CME?
  - House Officers do not have an entitlement to CME under the STONZ MECA.
3. How much is my entitlement and does it accrue?
  - You receive \$2,000 per year (for each full year of service) and can accrue up to a maximum of \$6,000.
4. What is the anniversary date for my entitlement?
  - All registrars will have a common anniversary of 10 December each year. The annual CME entitlement will be pro rata in the first common anniversary year where:
    - The registrar already has 12 months continuous service in a DHB at the date they become covered by the STONZ MECA, where this is after the common anniversary of 10 December. The first full entitlement will fall due on the next common anniversary date the following year.
    - The registrar completes 12 months continuous service and becomes eligible part way through the common anniversary year. The first full entitlement will fall due on the next common anniversary date the following year.
5. Where will I find the claim form and policy guidelines?
  - The RMO Unit at the DHB will be able to advise you where you can access the claim form and DHB policy.
  - DHBs will either have an online process for submission of claims or a paper based process. See '[Forms, Templates and Other Resources](#)' which provides access to the CME claim form that is used at some DHBs.
6. What can I claim?
  - See [Appendix 2](#) which provides a guideline of items that can be claimed and those that cannot be claimed as CME.
7. What do I do if I want to claim something that is not on the approved list?
  - Please contact the RMO Unit and they will assess whether your purchase meets the requirements as per the DHB RMO CME Policy.
8. Who do I send my claim to and how long will it take to get my reimbursement?
  - You need to check with the RMO Unit at each DHB regarding the process for submission of claims and their processing timeframes.
9. Who approves my claim for CME?
  - The approval process may differ across DHBs. In the first instance you should check with the RMO Unit regarding the approval process for CME claims.

10. What amount will be deducted from my CME entitlement?
- See [Appendix 2](#) which details what will be deducted from the CME balance dependent on the CME item.
  - Purchases made overseas will have the total cost deducted from the CME balance.
  - Purchases which are made in New Zealand and not IT related, will not have GST deducted from the CME balance.
  - Purchases which are IT related will have the following deducted from the CME balance:
    - Net cost and GST portion
    - PAYE – grossed up (total cost including GST at flat rate noting the highest tax rate at 1 April 2021 is 39%)
    - Kiwisaver – employee contribution (at applicable contribution rate) and employer contribution (at applicable contribution rate)
11. How is tax calculated on IT related purchases and what will I be reimbursed?
- IT related purchases will be taxed according to current income tax legislation. These items are deemed to be equivalent to a salary payment and are subject to PAYE. IT purchases will be grossed up and reimbursement of costs paid by payroll. Tax treatment through payroll includes:
    - PAYE (taxed at extra emolument rate and ACC Earners Levy)
    - Kiwisaver (employee and employer contributions)
    - Student Loans
  - See example provided under scenario #1
12. Can I purchase items and have it reduce off a future entitlement?
- No. You can only purchase items if you have funds available in your CME balance.
  - Where the Registrar has a CME balance, but the total cost of the purchase exceeds the available CME balance, the amount reimbursed will be capped to the available CME balance for that year.
  - Where the amount reimbursed is capped, the GST and grossed up amounts (IT related purchases) will be recalculated based on the capped reimbursement.
  - See examples provided under scenario #2
13. Can I use my CME for conferences and associated expenses?
- Yes, provided the cost does not exceed your CME balance and the items purchased are covered under the claimable items.
14. What happens if I submit a claim for CME where the cost was incurred more than 6 months ago?
- As a guide claims older than 6 months will not be reimbursed, however you should check with the individual DHB in case their DHB policy differs to this guideline.
15. Which DHB do I submit my claim to?
- You need to submit your claim for reimbursement of CME expenses to the DHB you are employed at when the cost is incurred. You must ensure that all CME claims are submitted to the DHB prior to leaving your employment.
  - Registrars are encouraged to avoid purchasing items under their CME entitlement close to the end of the training year where they will be moving DHB and changing employer. This is to avoid any issues associated with;
    - Secondary tax where the purchase is an IT related expense and attracts PAYE;
    - The request for reimbursement being declined by the prior DHB because the RMO has changed employing DHB and has already accessed their transferred CME balance for expenses incurred at the new DHB.
16. Who can I contact if I have questions about CME related expenses?
- The RMO Unit should be your first point of contact if you have any queries regarding CME.
17. My CME reimbursement was capped by the DHB to my available CME balance. Can I resubmit a further claim for reimbursement of the amount that was not reimbursed when I receive my next \$2,000 entitlement?

- Yes you can resubmit the request for reimbursement provided you are still employed at the same DHB and the date the cost was incurred is still no more than 6 months old. For example;
    - Cost was incurred in 10 August 2019
    - Employing DHB on 10 August 2019 is Waikato DHB
    - RMO receives next \$2,000 CME entitlement on 10 December 2019
    - Employing DHB on 10 December 2019 is Waikato DHB
  - The RMO will be reimbursed the difference between the full reimbursement and what they had already been reimbursed previously, where the claim had been capped to the available CME balance.
18. I am considering purchasing an IT device can I purchase this through a plan and then submit a claim for reimbursement under my CME entitlement?
- No, you must buy it outright not through a payment plan.
19. Can I purchase an IT related expense such as a laptop, tablet or phone in duty free and have it reimbursed under my CME entitlement.
- Yes, IT related equipment purchased at duty free in New Zealand will be reimbursed.
  - Any IT related equipment purchased at duty free outside of New Zealand will not be reimbursed.
20. If an RMO has claimed reimbursement of a training related expense under clause 10.6 or clause 10.8, can they then claim travel and accommodation costs associated with that claim under clause 10.8.2 as part of their CME entitlement?
- No. Travel and accommodation claimed under the CME provision only relates to conferences, where those conference costs have been reimbursed as part of clause 10.8.2.
  - Where reimbursement for a training related expense has been approved and claimed under clause 10.6 or clause 10.8 (whichever applies), this includes the associated travel and accommodation related expenses as part of that provision.
21. I am a rural health medicine trainee and resigned my DHB employment to undertake a rural health placement outside of DHB employment for 6 months. I will return to DHB employment following this 6 month placement. Will I get to retain any unspent Registrar CME entitlement under clause 10.8.2 from my previous DHB employment?
- Yes, where you move from DHB employment to non DHB employment for a rural health medicine placement and this is within 12 months, provided the gaps between such employment and DHB employment is less than one month (before and after), you are entitled to retain any service related entitlements from your previous DHB employment. Where applicable this includes any unspent Registrar CME entitlement under clause 10.8.2 of the STONZ MECA.
  - Where recognised, the time employed with the non-DHB provider will not count as service for the purposes of calculating entitlements under the MECA,
  - Refer to the examples set out at scenario #4 of the CME Scenarios for further information regarding eligibility to retain service related entitlements.

## CME Scenarios

### Scenario #1 – Tax Treatment for IT related purchases

IT related purchases will be taxed according to current income tax legislation. These items are deemed to be equivalent to a salary payment and are subject to PAYE. IT purchases will be grossed up and reimbursement of costs paid by payroll. Tax treatment through payroll includes:

- PAYE (taxed at extra emolument rate and ACC Earners Levy)
- Kiwisaver (employee and employer contributions)
- Student Loans

#### Example (Registrar has no student loan deductions)

Item	\$ NZ net	GST	\$NZ Total (incl GST)	PAYE	Grossed up	Kiwisaver EMPLOYER Contribution Rate	Kiwisaver EMPLOYER contribution Amount	Kiwisaver EMPLOYEE Contribution Rate
Laptop	\$1,086.96	\$163.04	\$1,250	\$615.67	\$1,865.67	6%	\$111.94	6%

CME Balance	CME Deduction	Employee Kiwisaver deduction from Reimbursement	Amount Reimbursed
\$2,000	\$1,977.61	\$111.94	\$1,138.06

\* Note PAYE calculated at 33% in example

### Scenario #2 – Capped CME Reimbursement to available balance

Registrars cannot access their CME entitlement in advance of it falling due. Where the Registrar has a CME balance, but the total cost of the purchase exceeds the available CME balance, the amount reimbursed will be capped to the available CME balance for that year.

Where the amount reimbursed is capped, the GST and grossed up amounts (IT related purchases) will be recalculated based on the capped reimbursement.

\* Note PAYE calculated at 33% in examples

#### Example 1 – GST Deducted from CME balance

Item	\$ NZ net	GST	\$NZ Total (incl GST)	CME Balance	Recalculated GST on capped	CME Deduction	Amount Reimbursed
Medical Equipment	\$521.74	\$78.26	\$600.00	\$500.00	\$75.00	\$500.00	\$575.00

#### Example 2 – GST not deducted from CME balance

Item	\$ NZ net	GST	\$NZ Total (incl GST)	CME Balance	Recalculated GST on capped	CME Deduction	Amount Reimbursed
Medical Equipment	\$600.00	N/A	\$600.00	\$500.00	N/A	\$500.00	\$500.00

#### Example 3 – IT related expense which has GST

Item	\$ NZ net	GST	\$NZ Total (incl GST)	PAYE	Grossed up	Kiwisaver EMPLOYER Contribution Rate	Kiwisaver EMPLOYER contribution Amount	Kiwisaver EMPLOYEE Contribution Rate
Laptop	\$1,304.35	\$195.65	\$1,500	\$738.81	\$2,238.81	6%	\$134.33	6%

CME Balance	Recalculated GST on capped	Recalculated PAYE	Recalculated Kiwisaver Employer Contribution	CME Deduction	Employee Kiwisaver deduction from Reimbursement	Amount Reimbursed
\$2,000	\$164.89	\$622.64	\$113.21	\$2,000	\$113.21	\$1,150.94

### Scenario #3 - Changing union membership

#### Example 1

- Registrar becomes a STONZ member and is eligible for CME under clause 10.8.2. They receive the full annual entitlement of \$2,000.
- On rotation to a new employing DHB the registrar changes union membership. At the date of changing union membership they had an unspent CME balance of \$1,000.
- At the beginning of the next training year the registrar changes union membership again and becomes a STONZ member on rotation to a new employing DHB. They become eligible for CME under clause 10.8.2.
- The RMO enquires whether they still have access to their unspent CME balance of \$1,000 in addition to being granted a new entitlement at commencement of employment.

#### Response:

At the date of becoming an NZRDA member and being bound by that MECA there was no longer an entitlement to Registrar CME under clause 10.8.2 of the STONZ MECA and any unspent balance was forfeited as a result of the change to the RMOs terms and conditions.

#### Example 2

- Registrar becomes a STONZ member at 10 December 2020 and is eligible for CME under clause 10.8.2. They receive the full entitlement of \$2,000.
- The RMO rotates to a new employing DHB in April 2021 and changes union membership.
- At the date of changing union membership the Registrar had spent \$1500 of their \$2,000 entitlement and had an unspent CME balance of \$500.
- In August 2021 the RMO changes union membership again and becomes a STONZ member on rotation to a new employing DHB. They become eligible for CME under clause 10.8.2.
- The prorata calculation of the CME balance for the current common anniversary year (10 December 2020 to 9 December 2021) would result in the RMO receiving a CME balance of \$667.
- Is the Registrar entitled to the prorata calculation of \$667 for the CME entitlement or should the available balance be capped to \$500?

#### Response:

The DHBs and STONZ have agreed a common anniversary date for entitlement to the CME provision at clause 10.8.2 of the STONZ MECA. This provision is portable between DHBs and is capped at \$2,000 for each common anniversary year (10 December to 9 December). The Registrar qualifies for a new entitlement, but they have already been paid \$1500 in the current service year from an earlier employment and therefore can only access another \$500. The Registrar will be eligible for their next full entitlement of \$2,000 on 10 December 2021.

It is important that DHBs are checking certificates of service (CoS) for all periods of employment before calculating CME entitlements under clause 10.8.2 of the STONZ MECA. Any available CME balance should be recorded on the CoS as well as details of any items purchased.

### Scenario # 4 – Rural Health Medicine trainees

The following table sets out examples of where Rural Health Medicine (RHM) trainees are eligible to retain CME service related entitlements, when moving between DHB employment and non DHB employment, as part of their training.

Where service related entitlements are retained, the time employed with the non-DHB provider will not count as service for the purposes of calculating entitlements under the MECA,



Examples	CME Balance	Eligible	Reason for eligibility / additional detail
<p><b>Example 1</b></p> <p>RHM trainee has 12 months or less at a non DHB placement. The gap between non DHB and DHB employment (before and after) has been less than one month.</p>	Available CME balance at time of leaving DHB employment \$2,500	Yes	<p>Retains CME balance of \$2,500 from previous DHB employment.</p> <p>Will receive next \$2,000 entitlement on common anniversary date of 10 December. This amount will be prorated where the DHB employment has been less than 12 months at the common anniversary date.</p>
<p><b>Example 2</b></p> <p>RHM trainee has less than 12 months at a non DHB placement. The gaps between non DHB and DHB placement were;</p> <ul style="list-style-type: none"> <li>1.5 months between leaving DHB and commencing non DHB placement</li> <li>Less than one month between leaving non DHB placement and commencing employment at DHB</li> </ul>	Available CME balance at time of leaving DHB employment \$2,500	No	<p>Not entitled to retain CME balance. Although non DHB placement was for less than 12 months there has been a gap of more than one month prior to commencing the non DHB placement.</p> <p>Will not be entitled to receive CME entitlement under clause 10.8.2 until completion of 12 months service.</p>
<p><b>Example 3</b></p> <p>RHM trainee has spent more than 12 months in non DHB placement.</p>	Available CME balance at time of leaving DHB employment \$2,000	No	<p>Not entitled to retain CME balance. More than 12 months since last DHB employment.</p> <p>Will not be entitled to receive CME entitlement under clause 10.8.2 until completion of 12 months service.</p>

## CME Definitions

Term	Definition
CME	Continuing Medical Education
Grossed Up	Grossed up is the term used for calculating the tax (PAYE) payable on a net amount
GST	Good and Services Tax
IT	Information Technology
PAYE	Pay As You Earn
Tax Invoice	A legal document that shows the GST component for a transaction

## Appendix 2 – Claimable and Non Claimable CME items

### Guidelines for what can be claimed

The following are guidelines of what can be claimed unless specified otherwise in the individual DHB CME policy.

Item	STONZ MECA	Comments	Amount deducted from CME is based on where purchased	
			NZ	Overseas
Textbooks not on the required reading list	Yes	For costs where Registrar cannot claim as a training related expense under clause 10.8 Includes any applicable import taxes which will be deducted off the CME balance	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Subscriptions to medical journals / vocational education websites	Yes	For costs where Registrar cannot claim as a training related expense under clause 10.8  Items in this category may also include costs associated with publishing an article in a medical journal or similar	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Any personal surgical/medical equipment	Yes	Includes any applicable import taxes which will be deducted off the CME balance  Items in this category may also include any surgical/medical equipment required for College clinical exams	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Conferences	Yes	Would be used where Registrar cannot claim under conference leave clause 8.1 because they aren't eligible	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Accommodation for conferences	Yes	See the <a href="#">guidelines</a> under travel related expenses regarding reasonable accommodation costs where accommodation arrangements are not made by the DHB	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Airfares to conferences	Yes	See the <a href="#">guidelines</a> under travel related expenses regarding reasonable accommodation costs where accommodation arrangements are not made by the DHB	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Taxis to and from conferences	Yes		Cost of item excluding GST deducted from CME	Total cost deducted from CME
Computers/Laptops/ Tablets or similar devices i.e. iPad	Yes	One item of each per every 2 years	Grossed up cost of item including GST & Kiwisaver deducted from CME	N/A
Mobile phones	Yes	One item per every 2 years	Grossed up cost of item including GST & Kiwisaver deducted from CME	N/A
Software	Yes	Work related applications only	Grossed up cost of item including GST & Kiwisaver deducted from CME	Total cost plus Kiwisaver deducted from CME
Accessories – keyboard, mouse, laptop bag	Yes	Limited to reasonable accessories only	Grossed up cost of item including GST & Kiwisaver deducted from CME	Total cost plus Kiwisaver deducted from CME

**Guidelines regarding what cannot be claimed**

As a guide the following can-not be claimed unless specified in the individual DHB CME policy;

- Airline lounge memberships
- Alcohol while attending conferences
- Payment for spouse/partner or other family member to travel
- Meals
- Phone Plans and phones purchased on a phone plan or payment plan
- Donations
- Fees associated with visa immigration requirements
- Insurance against damage, loss or theft for items of technology
- Clothing

## Clause 10.9 House Officer Grant

10.9 In addition to 10.8, from 18 January 2021, House Officers (including Senior House Officers) in their second and subsequent year of service with the DHBs can access a grant on the following basis:

- 10.9.1 Reimbursement to an additional maximum of \$500 per annum to support purchase of textbooks, subscriptions to journals, subscriptions to vocational education websites or attendance at conferences. The purpose of this grant is to assist them in their acceptance onto a New Zealand or Australasian vocational training programme.
- 10.9.2 Proposed expenditure for which reimbursement under this clause is sought should be discussed with the relevant educational supervisor or senior medical officer with an understanding of the entry requirements of the particular vocational programme, and should be part of a House Officer's documented career plan.
- 10.9.3 The grant is portable between DHBs and may only be claimed in two successive years (i.e., a maximum of \$1,000 per House Officer over two years). Any unspent amount does not carry over when the RMO is appointed to a Registrar position, where the specific provision of 10.8.2 apply.
- 10.9.4 The grant under this clause cannot be used to reimburse the purchase of IT equipment or medical/surgical equipment.

## House Officer Grant – Application

### Principles

This provision is to support House Officers / Senior House Officers being accepted onto a training programme. The entitlement is available to House Officers / Senior House Officers with at least one year of DHB service. There is no provision to recognise non-DHB, including overseas, RMO experience. Eligible RMOs can access this provision from 18 January 2021 which will be the common anniversary date for the operation of the provision.

Eligible RMOs (full time and part time basis), will be entitled to \$500 in expenses under the House Officer grant (“**grant**”) per annum for each full year of service with effect from 18 January 2021.

The grant may be accrued up to a maximum of \$1,000 and may only be claimed in two successive years and may be transferred between DHB employments, provided the maximum does not exceed this amount. Any unspent amount does not carry over when the RMO is appointed to a Registrar position, where the specific provision of 10.8.2 applies.

DHBs should keep a record of payments made to RMOs against this grant, and include this in information on service-based employment entitlements as part of a certificate of service.

When a House Officer/Senior House Officer moves DHB they are required to provide to the new DHB with a copy of their certificate of service documenting their current grant balance. Claims for expenses under the grant will not be processed or approved until this information has been received and confirmed.

### Common Anniversary of 18 January

All House Officers / Senior House Officers will have a common anniversary of 18 January each year. The annual grant entitlement will be pro rata in the first common anniversary year where:

- The RMO already has 12 months continuous service in a DHB at the date they become covered by the STONZ MECA, where this is after the common anniversary of 18 January. The first full entitlement will fall due on the next common anniversary date the following year.
- The RMO completes 12 months continuous service and becomes eligible part way through the common anniversary year. The first full entitlement will fall due on the next common anniversary date the following year.

## Guidelines for Claims for Expenditure

Reimbursement of expenses must be discussed with the relevant educational supervisor or SMO and align with the RMOs career plan.

Claims for expenditure will be recorded against the House Officer grant based on the date the cost is incurred.

Claims cannot exceed the available balance under the House Officer grant. Advances to this entitlement are not permitted. Where the total cost of the purchase exceeds the available balance under the House Officer grant, the amount reimbursed will be capped to the available balance for that year.

## House Officer Grant Frequently Asked Questions (FAQs)

1. What are the eligibility criteria for the \$500 House Officer grant under clause 10.9?
  - At a minimum you must be a House Officer or Senior House Officer in your second and subsequent year of DHB service (PGY2 or above). There is no provision to recognise non-DHB, including overseas, RMO experience.
  - There is no entitlement to the House Officer grant in your first year of DHB service irrespective of your year of the House Officer salary scale.
  - The provision is available from 18 January 2021 which will be the common anniversary date for the operation of the provision.
  - The eligibility date will be later than 18 January 2021 where;
    - The second year of service falls due after 18 January and /or;
    - The House Officer/Senior House Officer becomes bound by STONZ MECA terms and conditions after 18 January i.e. eligible from date of membership where this is after 18 January.
2. What does the term “common anniversary year” mean in relation to the grant at clause 10.9?
  - The DHBs and STONZ as part of implementation of clause 10.9 have agreed a common anniversary date. This means that eligible RMOs will receive the yearly entitlement under this clause on 18 January each year, up to a maximum accrued entitlement of \$1,000.
  - Where an RMO becomes eligible after the 18 January common anniversary year date their first \$500 entitlement will be prorated.
3. How is the grant calculated where I become eligible after the commencement of the current common anniversary year?
  - When eligibility falls due after the 18 January common anniversary year date the balance will be prorated for the current common anniversary year. See example as follows;
    - Common anniversary year date is 18 January 2021 to 17 January 2022
    - House Officer becomes eligible 18 July 2021 which equates to 6 months prorata entitlement of \$500.00
    - Available balance at eligibility date of 18 July 2021 is \$250.00 for the period 18 July 2021 to 17 January 2022
    - First full entitlement of \$500.00 falls due on next common anniversary year date of 18 January 2022
4. Can I carry over any unspent balance of my grant into my Registrar CME provision under clause 10.8.2?
  - No, any unspent balance is not transferable.

5. What types of expenses can I claim for under this clause?
- The following types of items can be claimed where they are not already available for reimbursement under the national reimbursement lists;
    - Text books
    - Subscriptions to journals and / or vocational education websites
    - Attendance at conferences
    - Other relevant items that assist with acceptance onto a New Zealand or Australasian vocational training programme, where it is relevant to the RMO's career plan, and it would otherwise not be reimbursed under clause 10.8
  - You are NOT entitled to claim the following under this provision;
    - IT related equipment including phone plans
    - Airline lounge memberships
    - Alcohol while attending conferences
    - Clothing and medical/surgical equipment
    - Donations, fees associated with visa immigration requirements
6. I am currently employed as a Registrar but will be stepping down to a House Officer position for a run rotation can I use my Registrar CME under clause 10.8.2 whilst I am employed as a House Officer?
- No, you cannot access your Registrar CME balance under clause 10.8.2 of the STONZ MECA whilst you are employed as a House Officer.
  - On commencement of your House Officer position you will be eligible for the House Officer grant of \$500 under clause 10.9 of the STONZ MECA (providing you meet the eligibility criteria). This requires one year of DHB service, if you were an international medical graduate (IMG) who'd gone into a Registrar position and stepped down whilst still in your first year of service, you will need to complete a year of service before being eligible for the House Officer grant; also providing that you haven't already accessed the grant whilst employed as a House Officer previously.
  - You will be able to access any unspent Registrar CME balance that you had owing to you prior to stepping down to the House Officer position, once you return to your Registrar position. This will only apply where you have been continuously employed and have not had a break in service of 3 months or more.

## House Officer Grant Scenarios

### Scenario #1

- A House Officer becomes a STONZ member on 18 January 2021 and commences their second year of service (PGY2) on 10 May 2021
- The House Officer is eligible for the House Officer Grant from 10 May 2021 because they have completed 12 months of service
- The common anniversary year for the grant commenced on 18 January 2021

### Answer

- The entitlement is pro-rated for the first common anniversary year for the period 10 May 2021 to 17 January 2022
- The House Officer is granted a balance of **\$346.58** at **10 May 2021** (date of eligibility)
- The next common anniversary year falls due on **18 January 2022** they receive **\$500**
- The maximum a House Officer can receive under the House Officer grant is a total of \$1,000. If they remain a House Officer at **18 January 2023** they will receive **\$153.42** which is the residual of the total grant of \$1,000 under this provision.

Entitlement	10-May-2021 to 17-Jan-2022	18-Jan-2022 to 17-Jan-2023	18-Jan-2023 to 17-Jan-2024
Amount of HO Grant	\$346.58	\$500.00	\$153.42
<b>Total Cumulative</b>	<b>\$346.58</b>	<b>\$846.58</b>	<b>\$1,000.00</b>

## Comparison STONZ and NZRDA MECAs

The following table sets out where there are differences between the STONZ MECA and NZRDA MECA. Where there is no difference between clauses no detail has been provided in the comparison table.

	<b>STONZ MECA Clause 10</b>	<b>NZRDA MECA Clause 28</b>
Costs of Training	<p>Clause 10.6.1</p> <p>DHB will reimburse to Training Registrars actual and reasonable costs of the training undertaken to obtain vocational scope of practice.</p> <p>Clause 10.8</p> <p>Non-Training Registrars and House Officers (PGY2 and above) will be reimbursed costs pertaining to facilitating their acceptance onto a vocational training programme.</p>	<p>Clause 28.6</p> <p>DHB reimburses actual and reasonable costs of the training undertaken in the pathway to obtain vocational scope of practice.</p> <p>Silent on RMO type</p>
Escalation of Disputes	<p>Clause 10.8.1</p> <p>Disputes regarding particular costs and the relevance to progression towards a vocational pathway shall be referred to the Chief Medical Officer (or their delegate) for resolution and in consultation with department clinical lead.</p>	Silent on this
CME	<p>Clause 10.8.2</p> <p>For each full year of service Registrars (subject to eligibility) receive a CME allowance of \$2,000 to aid in training.</p> <p>Clause 10.8.3</p> <p>Can accrue up to a maximum of \$6,000. Portable provision between DHBs.</p>	No provision for CME
House Officer Grant (effective from 18 January 2021)	<p>Clause 10.9</p> <p>For each full year of service House Officers including Senior House Officers (subject to eligibility) receive a grant of \$500 to support being accepted onto a training programme.</p> <p>The grant may be accrued up to a maximum of \$1,000 and may only be claimed in two successive years and may be transferred between DHB employments, provided the maximum does not exceed this amount. Any unspent amount does not carry over when the RMO is appointed to a Registrar position, where the specific provision of 10.8.2 applies.</p>	No provision for House Officer grant
Maximum exam attempts reimbursed	The DHB will reimburse up to three attempts to sit College exams with the approval of the appropriate clinical lead.	Silent on any limit

## Forms, Templates and Other Resources

The following tools form part of clause 10 Employment Related Expenses. These resources are available on the website where the National Manual is hosted under Clause 10 Employment Related Expenses.

Resource	Comment
Reimbursement List Request Form – Addition or Removal of Item	The form used to request that an item be added or removed from the Reimbursement Lists
CME Claim Form – example	Example of CME Claim form used by the three Auckland metro DHBs
Registrar CME and House Officer Grant calculator	An excel format calculator used to calculate Registrar CME balances and House Officer Grant balances when these need to be prorated for the first common anniversary year