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I. Overview

This document provides guidance on policies and procedures for faculty workload as well as for business travel and related expenses. Guidance for Carey Business School policies not specifically found in this document may be found in the following documents located on the School’s website under Carey Business Office:

- Faculty Guidelines – CBS Faculty Handbook
- Per diems – US State Department (http://www.defensetravel.dod.mil/site/perdiemCalc.cfm)
- Foreign travel – United States Department of State foreign travel regulations (http://aoprals.state.gov/web920/per_diem.asp)
- Carey Payroll Deadlines and Procedures

All forms referred to in this policy manual are available from the Carey Business Office and are also located online under Carey Business Office.

The responsibility for this document rests with the Carey Business Office. The contents of this document supersede all other documents published before. In the case of previously published policies in conflict with this policy, this policy will be the primary policy.

Organizational Responsibility

Office of the Executive Vice Dean of Faculty & Research

The Executive Vice Dean of Faculty & Research in consultation with the Vice Dean of Education and the Dean of the School will be primarily responsible for assigning faculty workload (instructional & service) prior to the beginning of each contract renewal. This Office is also responsible for assigning and maintaining accurate faculty assignment records in ISIS.

Office of the Associate Dean of Finance & Administration, Carey Business Office

The Business Office of the Carey Business School oversees all financial transactions related to the School. Specific responsibilities include, but are not limited to: track & report on faculty workload, workload departures and compensation; review & approve travel requests, travel advances, and expense reimbursements; and track & report usage of faculty discretionary spending accounts.

Accounts Payable Shared Services

Accounts Payable Shared Services processes and disburses funds for travel advances, reimbursement of travel expenses and payment of University Vendors.

Full Time Faculty Member

It is the responsibility of the faculty to comply with University and school policies governing workload, travel, entertainment and purchasing. Faculty members are responsible of ensuring the accuracy and documentation of any changes to workload in timely matter.

Travel and entertainment related expense will be approved by the Carey Business Office and paid by Accounts Payable Shared Services if they are deemed to be reasonable, properly documented, provide the appropriate approvals and are within the guidelines of this policy.
II. Full Time Faculty Workload Accounting System

A. Full time Faculty Contracts

All faculty contracts are reviewed and amended annually, effective at the beginning of the fall term. The contract period includes fall, intersession, spring, and summer semesters. Contracts and the specifics contained therein are determined by the Executive Vice Dean of Faculty & Research in conjunction with the Dean of the School.

At the start of each contract year, full time faculty will be provided with the following:
- Instructional workload requirement, as measured by teaching units.
- Service workload requirement, as measured by service units.
- Research workload in the form of minimum expected intellectual contributions.
- Discretionary spending account balance and total amount of replenishment.

B. Instructional Workload

Instructional Obligations

Full time faculty contracts will determine the base expectation for the on-coming contract year. ISIS will be the system of record for all instructional obligations each academic semester and will be used to resolve any questions or conflicts. Instructional Workload, measured in teaching units, is assigned to faculty based on their status or track within the University. The table below shows the standard instructional workload requirements for academic year 2013-14:

<table>
<thead>
<tr>
<th>Type of Faculty</th>
<th>Instructional Workload</th>
<th>ISIS Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Track</td>
<td>405 teaching units</td>
<td>(4) 2-credit courses</td>
</tr>
<tr>
<td>Practice Track</td>
<td>1080 teaching units</td>
<td>(10.5) 2-credit courses</td>
</tr>
<tr>
<td>Lecturer or Senior Lecturer</td>
<td>1080 teaching units</td>
<td>(10.5) 2-credit courses</td>
</tr>
</tbody>
</table>

Teaching Unit Equivalency

ISIS records all offered courses for the academic semester by section number. Each section is assigned credits based on the type of course offered. There are two terms per semester for fall and spring and one term each for the summer and intersession semesters. A standard term-long course is defined as 8 weeks, 3 hours a week, enrolling 35-50 students in a core (program required) class or 20-35 in an elective class, delivered in a single location.

Course Credits will be converted to teaching units as follows:
### Teaching Unit Accounting

#### Standard Accounting Rules:
- Teaching units will be awarded to the faculty member for a course unless that course is cancelled at least one week prior to the start date.
- Teaching units can be accumulated and used to satisfy future teaching obligations.
- In the event that two or more faculty members are assigned to teach a single section, the teaching units will be split evenly among the assigned faculty regardless of faculty status.
- ISIS also records other sections for student enrollment that are unrelated to instruction. These sections are clearly demarcated and will not count toward teaching units.
- Teaching units are not awarded to shadow sections or independent study.
- Faculty members who take a lead role in the Innovation for Humanity course will receive 204 teaching units.

#### Other Ways to Earn Teaching Units

On occasion, faculty members will have the opportunity to earn teaching units through other University activities. Examples of non-standard teaching units include:

- Core classes enrolling more than 100 students and elective classes enrolling more than 70 students will carry a premium of 100 teaching units.
- Faculty members who develop a new course (not on the catalog) as requested by the Office of Education in consultation with the Executive Vice Dean of Faculty & Research and the Chair of the relevant curriculum committee will receive a premium of 51 teaching units per course.
- Faculty members who engage in institution building activities of strategic importance to the School (e.g., building and launching new programs, serving as chief or primary editor in recognized A-level journals in the field, etc.) as determined by the Dean may receive teaching unit credits in addition to service units.
- Faculty members who serve as the Faculty Program Director for a Carey Academic Program may receive a reduction in the teaching unit requirement.

#### Compensable Departures from Standard Workload

1. **Overload Pay**

   Faculty who have completed their instructional obligation for the contract period are eligible to receive overload pay or accumulate additional teaching units to be used in future contract years.

   A maximum of 200 teaching units can be deferred against future instructional obligations. All other additional teaching units will be paid based on the following full time faculty overload compensation chart.
### Overload Compensation Schedule

<table>
<thead>
<tr>
<th>Credits</th>
<th>Non Finance / Accounting Course</th>
<th>Finance / Accounting Course</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>UG</td>
<td>Grad</td>
</tr>
<tr>
<td>2</td>
<td>$5,000</td>
<td>$5,200</td>
</tr>
<tr>
<td>3</td>
<td>$6,600</td>
<td>$6,600</td>
</tr>
<tr>
<td>4</td>
<td>$8,000</td>
<td>$8,000</td>
</tr>
</tbody>
</table>

Compensation based on the standard SPI rate for adjunct faculty. Executive education courses will be paid at the Finance/Accounting rate. In the event that a faculty member’s teaching units are not carried forward from one contract year to the next and do not correlate to the exact teaching units mentioned in the chart, the faculty member will be compensated at a rate of $50 per unit.

Faculty members will be eligible to receive overload pay for a course only after their instructional obligation for the current contract year has been fulfilled. Faculty members who receive overload pay for a course will not also receive teaching unit credits for that same course.

2. Multi-location Teaching

The Carey Business School offers classes at multiple locations. For multi-campus teaching the School will recognize 2 location groupings: Baltimore and Washington D.C. The Baltimore location will include Harbor East, East Baltimore, Homewood, the Columbia center and any other Baltimore area campuses. The Washington D.C. location will include DuPont Circle and Shady Grove.

Faculty who teach in both locations in an 8-week semester (or 15 week semester in the case of the undergraduate program) will be credited $500 in their discretionary spending account. The maximum compensation for a term is $1,000.

### Procedures

- Teaching unit accounting for standard courses will be handled by the Carey School Business Office based on information contained in the ISIS system. No action is required on the part of faculty members.
- Teaching units granted outside of ISIS must be properly documented and logged as a contract addendum with both the Office of Faculty & Research and the Business Office. A Non-Standard Teaching Unit Request Form must be completed for each request and updated each contract year. Teaching units that remain undocumented will not be counted toward contractual obligations or be included in compensation.
- Faculty members who are receiving overload pay will receive this compensation after the course has begun. The actual pay date will be determined by the published Faculty Payroll Calendar available on the CBS website.
- Faculty members who qualify for the multi-location credit will have their discretionary accounts automatically credited after the start of each term / sub-term. The actual credit date will be determined by the published Faculty Payroll Calendar available on the CBS website.
C. Service Units

Each faculty will be responsible for mentoring a reasonable number of students and serving on committees as part of their service workload. A standard service workload for a 9 month contract is defined as:

<table>
<thead>
<tr>
<th>Type of Faculty</th>
<th>Service Workload</th>
<th>Hours per week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Track</td>
<td>108 service units</td>
<td>3 hours</td>
</tr>
<tr>
<td>Practice Track</td>
<td>216 service units</td>
<td>6 hours</td>
</tr>
<tr>
<td>Lecturer or Senior Lecturer</td>
<td>216 service units</td>
<td>6 hours</td>
</tr>
</tbody>
</table>

Service unit credits will vary by type of activity (e.g., program development, external service, etc.), committee (ad hoc, standing, School, University, etc.), role (member or Chair of committee), and task load. Faculty members at the full professor level may be asked to serve on several key committees as part of their leadership obligations.

Teaching unit credits may be credited for service activities deemed strategic to the school. Service unit credits may not be substituted for teaching unit credits.

D. Research Units

The standard workload implies minimum expected intellectual contributions with preference (not requirement) for journals in the Business Week and Financial Times list. Intellectual contributions for various faculty roles are defined as follows:

<table>
<thead>
<tr>
<th>Type of Faculty</th>
<th>Intellectual Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Track</td>
<td>Blind Refereed A-Journals in the faculty member’s field of expertise</td>
</tr>
<tr>
<td>Practice Track</td>
<td>Publications of any form (refereed or non-refereed journals, books, technical reports, etc.)</td>
</tr>
<tr>
<td>Lecturer or Senior Lecturer</td>
<td>Intellectual contributions of any form (conference presentations, professional talks, cases, software, books, technical reports, etc.)</td>
</tr>
</tbody>
</table>

E. Tracking and Reporting

The Business Office will track instructional workload for all full time faculty members. The ISIS system will provide the data for this tracking.

The Business Office will issue semi-annual workload reports to all full time faculty.

The Office of Faculty & Research is responsible for tracking and reporting of Service & Research Units.
III. Faculty Discretionary Spending Accounts

A. Establishment and Funding

All full-time faculty members will have a discretionary spending account. This account number will be eight digits and will always start with the first three digits 800. This account will be replenished at the beginning of each fiscal year on July 1st. Please note that this is different than the annual faculty contract year.

B. Appropriate Usage

Discretionary accounts can be used to attend conferences, to fund research, to order supplies, to purchase computer hardware and software, and for business related travel and expenditures. In addition, these funds can be used for teaching assistants or research assistants that are otherwise not funded by the Executive Vice Dean of Faculty & Research.

Faculty members should not personally purchase supplies, computer software, computer hardware or any services and then seek reimbursement. These purchases must go through administrative staff and be purchased directly through SAP using JHU preferred vendors. The purpose of this is to avoid paying taxes and to take advantage of University vendor agreements. In the event that a faculty member does not make purchases through SAP, the School will only reimburse the University rate for those supplies and will not reimburse tax. Discretionary funds are subject to University policies and procedures for purchases, travel and business expenses.

C. Additional Funding

As set forth in this document, additional discretionary spending account funding can come from the multi-location instructional credit. Any other additional funding for a faculty member is at the discretion of the Executive Vice Dean of Faculty & Research.

D. Fiscal Year Rollover of Funding

Discretionary accounts will automatically rollover 50% of unused discretionary funds. This rollover only includes contractual yearly discretionary funding. Faculty members can request 100% rollover at the discretion of the Executive Vice Dean of Faculty & Research.

Funding received through multi-campus teaching or overload compensation will rollover 100% of unused dollars. If the balance of your research account exceeds the amount earned for multi-campus location or other departures from the contractual obligation, then 100% of the money earned outside of the contract plus 50% of the remaining balance will rollover. If the balance of your account is below the amount earned for multi-campus teaching then you will rollover 100% of your research account regardless of the funding source.
E. Tracking and Reporting

The Business Office will track all funding and spending in the faculty discretionary accounts and will provide semi-annual reporting to each faculty member. Faculty members who have questions or wish to know their balances can contact the Business Office directly.

IV. Sponsored Projects

A. General

Faculty can submit grant proposals at their own discretion. The responsibility for writing and executing proposals falls on the Faculty member. The responsibility for financial reporting and administering grants will be a coordinated effort between the faculty member, the business office, and central University sponsored projects division. The faculty member must contact the business office prior to submitting a grant proposal.

Directly after a proposal has been submitted, the project must be entered into Coeus, which is the University software that tracks grants and communicates with SAP. The project needs to be entered into Coeus from the start of the proposal process regardless of whether the project receives funding. The business office will enter all proposals into Coeus. In order for a proposal to be entered into Coeus the University requires the following documents;

- A copy of the proposal
- Statement of work- This is a brief summary of the proposal and its contents
- Budget- This is a detailed budget that outlines all expenditures
- Budget Justification- This is an explanation of the proposed budget
- Questionnaire- The questionnaire will be provided to you by the business office

B. Facility & Administrative Costs

F&A costs are costs which are necessary to support research and other sponsored projects, but which cannot be readily assigned to individual projects. F&A costs include support costs related to facilities operations (utilities, maintenance, security, etc.), departmental administration, and general administration. The University recovers F&A costs by applying a percentage rate to the monthly direct cost expenditures charged to sponsored project accounts. The University has specific negotiated rates for government sponsored projects. F&A rates for projects funded by private companies or foundations are subject to negotiation.

The salaries of administrative and clerical staff should normally be treated as F&A costs. Direct charging of these costs may be appropriate where a major project or activity explicitly budgets for administrative or clerical services and individuals involved can be specifically identified with the project or activity.
V. Travel and Business Expense Reimbursement

This is a snapshot of the University travel and expense reimbursement guide. A full policy can be found on the University website. There may be small deviations in the Carey policy found in this manual. This policy will supersede the University policy when compliance issues are a non-factor.

A. Introduction

The IRS rules provide for reimbursements to employees for “ordinary and necessary” business expenses that are “directly connected with or pertaining to” the University’s business activities provided that the reimbursement is made in a reasonable period of time after the expense is incurred and that there is adequate documentation. Individuals traveling on University business are expected to exercise the same care in incurring expenses as a prudent person traveling for personal reasons. In particular, for business travel and entertainment expenses, the IRS says these expenses should be “reasonable and necessary in the conduct of” the University’s business, not “lavish or extravagant”. Lavish or extravagant expenses cannot be reimbursed tax-free and any expenses paid by the University directly would have to be included as taxable income to the employee.

It is the responsibility of the traveler to comply with the University's policies governing travel. Business expenses will be paid or reimbursed by Accounts Payable Shared Services if they are deemed to be reasonable, properly documented, provide the appropriate approvals and are within the guidelines of this policy. Whenever possible, the traveler should seek reimbursement from the hosting or sponsoring organization rather than the University when invited to speak or present at a conference, symposium and alike.

B. IRS Accountable Plan Rules

Reimbursements for travel and business expenses are not taxable to an employee when paid in accordance with the “IRS Accountable Plan” rules. The University Travel and Business Expense Policy is designed to comply with Internal Revenue Service (IRS) Accountable Plan rules as outlined below.

1. Reimbursement must cover business expenses incurred by employees in connection with the performance of services as employees.
2. Each expense must have a direct business purpose. Appropriate documentation supporting the business purpose as defined by the IRS is necessary for all expenses.
3. The Carey School requires receipts for all expense items. Original should be scanned and attached to the expense report, but the hard copy originals must be kept after they are scanned for at least one year.
4. Employees must substantiate the travel and business expenses they incur within a reasonable period in order to be reimbursed tax free. The University and Health System have adopted 90 days from the end of the trip for travel and 90 days from the date the expense was incurred for non-travel business expenses as a reasonable period
   - After 90 days, reimbursements will be paid as a pay supplement which is added to the employee’s gross income subject to tax withholding and employment taxes and included as wages on the Form W-2. Pay supplements may require additional approval by a division/department.
5. Employees are required to repay any excess travel advances within 90 days after the

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6. Pre-approval should be obtained if a Faculty member expects to be reimbursed from any account other than their Discretionary Account.

Compliance with these IRS regulations is the responsibility of all employees who travel or are otherwise reimbursed for business expenses.

C. Parking

Monthly Parking

Faculty and staff may elect to obtain a monthly parking pass. The cost of the parking pass is shared between the School and the employee. The employee may initiate and terminate monthly parking arrangements by contacting the Carey School’s Finance Office.

The employee share of this monthly cost is set on a tiered basis based on the employee’s compensation. These costs are set each spring for the coming fiscal year and are communicated to all employees. The employee share of parking expense is paid through payroll deduction.

Daily Parking

If an employee does not pay a monthly parking fee and drives to that employee’s “home” campus on a particular day, that employee is responsible for any fees to park for that day. The School will not reimburse that expense.

Travel to another JHU Campus

If an employee is required to travel for business purposes to a JHU campus other than his/her “home” campus, the School will cover the parking for the day at that campus. For example, if an employee normally works at Harbor East and is required to work for a day at Carey’s Washington campus, then the School will pay for the daily parking in Washington. Employees can receive parking coupons for the day that they are working at the remote campus or can be reimbursed if they paid for remote parking personally. To reduce costs and cut down on transactions, the preferred method would be to receive a parking voucher for the campus that an individual is visiting. Vouchers are located with the Operations team on each campus.

D. Foreign Travel

It is highly recommended that the traveler or his/her designee also update the JHU International Travel Registry. Registered travelers will receive assistance with pre-travel preparations, including notifications about the destination country, risks, and prevention measures. After a traveler creates a Travel Profile, the traveler or his/her designee enters the itinerary for each trip, including flights, accommodations and in-country contacts. This critical information allows divisional crisis management staff to contact and support the traveler in the event that there is a natural disaster, political unrest or other emergency situation.
The JHU International travel registry is available on myJHU portal page. The link/icon is under “myApps” on the left. Here’s the direct link: https://travelregistry.johnshopkins.edu/Travel

E. Currency Conversion

If per diem is not used (see Use of Per Diems for Travel Expenses) and original receipts are provided, the University will reimburse faculty, staff and students for actual travel expenses. The total for all expenses should be converted into U.S. dollars at the exchange rate at the time the expense was incurred. The conversion rates should be documented for each receipt (such as screen prints) and included on the Travel and Business Expense Reimbursement Report. Because of the complications associated with the conversion of currency, the University strongly suggests the use of credit cards since the credit card statement will have the converted amount.

A reliable source for conversion rates is Oanda, see http://www.oanda.com/currency/converter/.

Currency Exchange Fees
If using your credit card statement to submit receipts, also include any associated Currency Exchange (foreign transaction fees) fees associated with that expense. These fees are reimbursable.

F. Travel Advance

Travel Advances are available to University faculty, staff and students that are active in the payroll system and are to be used for meals and incidental travel expenses such as taxi fares. Travel Advances are not available to University Consultants or Independent Contractors. A Travel Advance Recovery form (B-38) must be included for all travel advances and have business area/department approval before Accounts Payable Shared Services will issue the advance.

Requests should be submitted to Carey Finance and will be accepted any time prior to a business trip. However, travel advances will be issued no earlier than 10 business days prior to the beginning date of travel.

It is the traveler's responsibility to make a full accounting for the use of the travel advance and timely repayment to the University of any excess amount. The traveler must account for the advance within 90 days from the end of the trip; the travel expense report must be submitted, approved and the excess advance paid within 90 days. Another travel advance cannot be issued until an outstanding advance has been closed (SAP TRIP report completed and any balance repaid).

In the event that a travel advance is not accounted for within 90 days, the full amount of the advance will be repaid to the University through a payroll deduction. If someone is terminated without accounting for or repaying the travel advance, the amount of the advance will be sent to a collection agency if it is not repaid.
G.  Non-Employee Travelers

External Consultants and Independent Contractors
Consultants and independent contractors, by definition, are separate business entities and the costs of travel performed under the terms of their engagement must be negotiated and included as part of the total consultant contract fees. Consultants are responsible for maintaining their own records of expenditures incurred related to those fees earned. Travel expenses for external consultants and independent contractors must be submitted on an invoice to Accounts Payable Shared Services to be paid against an open purchase order or by submitting an online payment request (FV60).

Visiting Lecturers
Divisions/departments may authorize reimbursement to visiting lecturers for expenses incurred in connection with their travel to the University. Travel expenses for a visiting lecturer should be processed using the Non-Employee Travel Reimbursement form. The purpose of the visit and the relationship to the University must be explained on the travel form. If payment is for honoraria and lecture fees, the online payment request should be used (FV60).

Employment Interviews
Prospective faculty and staff members may be reimbursed for travel expenses incurred in connection with an employment interview at the University. Reimbursement should be requested on the Non-Employee Travel Reimbursement form. The purpose of the visit and the relationship to the University must be explained on the travel form.

Other Official Visitors
Divisions/departments may authorize reimbursement to other official visitors for expenses incurred in connection with their travel to the University. Expenses for official visitors should be processed using the Non-Employee Travel Reimbursement form. The purpose of the visit and the relationship to the University must be explained on the travel form.

Family Members and Others
Personal travel expenses for family members and others not on University business should not be incurred in the name of the University or paid with University funds, even with the intention of reimbursing the University. Expenses for family members and others should be subtracted from the receipt submitted for reimbursement.

H.  Reimbursement of Purchases

All purchases should be made under the University’s purchasing policies and procedures such that the purchases are paid for directly by the University. However, on occasion, faculty, staff and students make purchases of goods on behalf of the University. Faculty, staff and students cannot make purchases of services on behalf of the University; services must be paid for directly by the University. For example, if a person pays for catering, lecture fees, honorarium or other services, these expenses cannot be submitted for reimbursement. The only exception is during foreign travel when an interpreter may be required.

For purchases of goods made on behalf of the University, the amount cannot exceed $2,500 and the
reimbursement will not include any sales tax paid because the University is exempt from sales tax on purchases. Any purchases over $2,500 will not be reimbursed.

The reimbursement must be adequately documented (date, item(s) purchased, business purpose and amount) including the original receipt.

I. Honoraria

An honorarium is a payment to a guest speaker. All honoraria to non-employees must be paid using online payment requests (FV-60). Honoraria given to non-employees are to be paid through Accounts Payable directly to the recipient of the award. Gift cards cannot be used. All honoraria to an individual with a total value of $600 or more are tax reportable to the individual, reportable on an IRS Form 1099.

Honoraria given to an employee (generally, faculty members) are taxable as compensation and must be paid through payroll. Faculty cannot direct the payment to a discretionary account rather than accept the payment.