This document provides clarification and information regarding payment for teaching in the Undergraduate Medical Education program.

PAYMENT ELIGIBILITY

Preceptors must either have or be in the process of obtaining a faculty appointment, as per the UME Policy on Faculty Appointments: https://cumming.ucalgary.ca/sites/default/files/teams/4/Policies/F/Faculty%20Appointment%20Requirements%20January%2031%2C%202020.pdf.

This policy applies to all physicians who supervise medical students in a clinical learning environment as per the CACMS accreditation standard 9.2: https://cacms-cafmc.ca/sites/default/files/documents/CACMS_Standards_and_Elements_AY_2020-2021.pdf.

(The policy specifically references MDCN 330, 430 and 445, mandatory clerkships, Courses 1-7 clinical core and physicians who teach in small groups for Courses 1-8 and Medical Skills).

Preceptors who have taught Undergraduate Medical Education students in either preclerkship or clerkship will be eligible for payment EXCEPT those who fall into one or more of the following categories:

- Full-Time Academic (FTA) Professors – Typically, individuals who are either Professors, Associate Professors or Assistant Professors with the University of Calgary. Please note that Clinical Appointments are NOT considered to be FTA. (Please note: FTA replaces the previous GFT reference)
- AMHSP members
- Other Individuals who are being remunerated for their teaching activities by another source
- Teaching done by Residents who are registered with PGME

PAYMENT FOR PRE-CLERKSHIP TEACHING

Preclerkship includes Courses 1-7, Integrative, Medical Skills, Population Health, Family Medicine Clinical Experience, Applied Evidence Based Medicine (AEBM), Introduction to Clinical Practice and Preclerkship (Summer) Electives. It includes lectures, small groups, clinical core and patient presentations. Preparation time is not included in any payments.

- Pre-Clerkship Teaching hourly rates are as follows:
  - For staff physicians - $125.00 per hour of teaching, typically in a classroom or similar setting.
  - For preceptors who are not physicians - $70.00 per hour of teaching. This includes all allied health professionals.
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- Other preclerkship teaching events as follows:

**AEBM (MED 440)** Preceptors will receive $450 per block. Each student must complete 30 hours in total during this course in one of the following:
  - Clinical Encounter Block
  - Directed Field Study Block
  - Research Block

Preceptors who review the MED 440 CAT projects will receive flat fee of $250 if they are eligible for payment.

**Family Medicine Clinical Experience Year 1 and Year 2 (MED 330 and 430)** Students spend time with a Family Medicine physician. In Year 1, students will have four half-day sessions. Rural experiences are longer with three sessions that are six hours in length. In Year 2, students will have three half-day sessions with two full-day sessions for rural experiences.
  - Urban Rate - $140.00 per session per student
  - Rural Rate - $200.00 per session per student

**Pre-clerkship (Summer) Electives**: the rate of pay will be $125.00 per week per student.

**Overseas Electives**: The maximum allowed for any given preceptor is $2000.00. Should a preceptor opt not to accept an honorarium (for tax purposes or returns it as a donation), then that amount returns to the UME Global Health Preceptor Fund. These monies and fund are managed by UME.

**PAYMENT FOR CLERKSHIP TEACHING**

This is a yearly budget calculation for the following eight mandatory clerkship rotations: Family Medicine, Pediatrics, Emergency Medicine, Internal Medicine, Anesthesia, Psychiatry, Surgery and Obstetrics & Gynecology.

The budget is calculated as follows:
  - $250.00 per week X the number of students X the number of weeks in the clerkship block X the percentage of Fee-for-Service preceptors.

Each mandatory clerkship department is responsible for providing the Finance team with the names of the preceptors that have spent time teaching the clerks so that payment can be made. The UME Finance Manager monitors the budget for these departments.

**Clerkship Electives**
  - Student one-on-one with a preceptor - $250.00 per week
  - Student in a hospital department - $150.00 per week

Please note: the usual payment eligibility rules exist for clerkship electives. If the student’s learning experience is handled by a department, and if one member of the department is identified as an FTA or AMHSP, then there will be no remuneration for the elective teaching.
PAYMENT FOR RURAL EDUCATIONAL EXPERIENCES
UME recognizes educational experiences may be arranged or encouraged outside of the two major urban centers in the Province of Alberta, and all preceptors are eligible for educational payment at the DLRI established rates.

GST ON PRECEPTOR PAYMENTS
The supply of management, administrative, teaching and/or research services for an educational institution is deemed as “other professional revenue.” In 2016, the accounting firm KPMG LLP advised the Cumming School of Medicine that any money collected as other professional revenue counts towards the $30,000 threshold amount, and advises that you are required to register for GST and begin collecting and remitting tax in respect to your taxable activities once the threshold is met. It is also important to note that Alberta Health Services on-call payments count towards the threshold, but are not subject to GST. Please consult with your tax / accounting advisors to determine your GST eligibility. If your status is such that you need to become a GST registrant, please email mdfinanc@ucalgary.ca.

PAYMENT PROCESS
It is incumbent upon you to be aware of your own relationship with the University of Calgary. If you are classified as an employee (i.e. you have any type of sessional appointment and are receiving payment from HR Payroll), then you will be paid as an employee for any and all teaching that you do for UME in addition to your sessional appointment.

Non-employees may have only one supplier relationship with the University of Calgary. You will need to decide if you wish to be paid as an individual or to your Professional Corporation and you will not be able to change that relationship until the following year.