

UF Regulation 1.011 (9 pages)

---

The spirit of the regulation is for outside activities creating conflicts of interest or interfering with the duties of an employee, and the expectation is to fill such forms on a semester or yearly basis.

One example:

7. Professional compensated activities, including but not limited to honoraria, consulting, teaching at another institution, and employment as an expert witness.

This focuses on monetary compensation (roughly speaking corresponding to the IRS requirements for a Form 1099).

---

Date: Monday, January 28, 2019 at 4:37 PM  
To: UF Employees  
Fr: Joe Glover, Provost  
Re: Requirement to disclose outside activities and financial interests

### Reporting Requirements

One example:

g. Professional compensated activities, including but not limited to, activities for which travel expenses, travel support, and honoraria are paid, teaching at another institution, or employment as an expert witness.

This is a much more broad interpretation, necessitating frequent, or very frequent, reports. No difference is made between "compensation" and "reimbursement of expenses".

In CLAS, we were instructed to:

---

However, any other activity involving an outside entity, whether compensated or uncompensated, is an outside activity that must be declared IN ADVANCE. Under UF Regulation 1.011, this includes

\* reimbursement for actual travel expenses incurred attending professional meetings or visiting another institution, whether or not the travel has received official approval under a Travel Authorization;

- \* provision of amenities such as meals, accommodation, or registration fees for which payment is waived by the outside entity;
- \* any other monetary or in-kind benefits provided by an outside entity;
- \* scholarly work conducted at any institution other than UF;
- \* professional service including refereeing/reviewing of books, articles, or proposals;
- \* candidacy, election, or appointment to a public office.

== update ==

Item 26.4(a)(3) of the current UFBOTT-UFF Collective Bargaining Agreement (which covers faculty in the College of Liberal Arts & Sciences):

"(3) The following professional activities, if not prohibited by law, also do not need to be reported as an outside activity so long as no compensation is received.

- a. Acting in an editorial capacity for a professional journal; reviewing journal manuscripts, book manuscripts, grant or contract proposals, providing academic peer review of course materials, program/curriculum reviews, or tenure or promotion cases, or serving as a committee member or as an officer of a professional or scholarly society.
- b. Attending and presenting talks at scholarly colloquia, workshops, and conferences."

Associate Dean Brian Harfe has clarified that he does not need to see disclosures for any of the activities above provided that they involve absolutely no compensation from entities outside UF. However, based on guidance from the General Counsel, he advises a broad definition of compensation to include

- \* any financial payments to the UF employee by any outside entity, including (but certainly not limited to) reimbursement for expenses incurred by the UF employee as part of the activity;
- \* any non-financial benefit or service (such as accommodation, meals, and entertainment) to the UF employee that was paid for completely or in part by any outside entity.

This creates substantial burden for chairs and administrative personnel in the Departments and Colleges, in addition to burden for faculty in the course of fulfilling their normal duties.

Reaction of some faculty, for example Distinguished Professor Clifford Will, who was just awarded the prestigious Albert Einstein Medal:

=====

I have been following the recent sequence of emails about reporting outside activities, foreign influence etc with an increasing feeling

of having passed through a wormhole into a bizarre alternative universe.

I somehow had the feeling that universities were thrilled when they had faculty who had reached such levels of prominence and distinction that they were invited to give lectures at other institutions both at home and abroad, were asked to serve on review panels for major funding agencies such as the NSF, DOE or NASA, served on National Academy or NIH study panels, took on major editorial positions for academic journals, etc. Indeed, such activities are expected even from junior faculty looking to get tenure.

Now it seems that such activities are sufficiently suspect that we must obtain prior approval to take them on and must report them diligently, simply because the expenses that we incur might be reimbursed by the host organization.

Difference between reimbursement and compensation according to IRS:

---

Are reimbursed expenses considered income?

Comply with the IRS Rules for Expense Reimbursements. Employees should only have to pay income taxes on the wages they earn and certain taxable fringe benefits. Expenses incurred by employees in the course of business should be costs incurred by the employer, not by its employees.

Is cell phone reimbursement taxable by the IRS?

In an audit guidance for its examiners, the IRS stated that when employers give money to employees as reimbursement for business use of a personal cell phone, that money is not taxable. However, it is important that the payment by the employer be for "substantial noncompensatory business reasons."