



THE COOPER HEALTH SYSTEM
RESIDENT/FELLOW (Trainee) AGREEMENT of APPOINTMENT

TRAINEE: <<firstname>> <<middlename>> <<lastname>>, <<credentials>>

NPI: <<npi>>

SPECIALTY/TRAINING PROGRAM: <<program>>

COMPENSATION/PGY LEVEL: <<compensationstatus>>

The Cooper Health System (Cooper) offers and the Trainee accepts initial appointment under the following terms and conditions:

Term: The term of this Agreement begins <<startdate>> and will remain in effect until the anticipated date of program completion, unless terminated from the Program pursuant to Section 20 or the duration of the training interval is extended in accordance with terms described in this Agreement.

- (a) **Training Level:** During the term of this agreement, the Trainee will function at a designated training level (“Training Level”) as defined by the Training Program. The Training Level will determine the Trainee’s roles, responsibilities, supervision, stipend, training permit requirements, and training credit toward applicable board certification.
 - (b) **Promotion:** The Trainee may be promoted to the next Training Level if Cooper is satisfied, in its sole discretion that the Trainee has fulfilled and completed the requirement of the Program at the end of each Training Level. Nothing in this Agreement obligates Cooper to continue or promote Trainee in the Program in which they have been appointed for any period of time or duration.
2. **Stipend:** Trainee's stipend for services rendered during the current training level shall be at an annual rate described on the Stipend Schedule offered at the time of presentation of the Trainee Agreement of Appointment, and attached to this Agreement, or at the time of training level promotion, payable in equal installments every two (2) weeks and in accordance with Cooper’s payroll processes. Cooper may, at its sole discretion, adjust the stipend for any training level when the annual schedule is provided at the time of training level promotion. Cooper may withhold from all payments to Trainee those amounts which it is required to withhold by law including, without limitation, withholdings for federal, state, local and all other applicable taxes.
 3. **Hours of Duty:** The hours of duty will be at the discretion of the Program Director or Department Chair in compliance with GMEC Policy, House Staff Duty Hours.
 4. **Paid Time Off:** Paid time off (PTO) must be taken in the year accrued and is not carried into any subsequent contract year. The Trainee is entitled to:
 - (a) Twenty (20) days per year of PTO, which may be used for any purpose, including vacation, sick time, or other personal reasons. In addition, official holidays recognized by Cooper: New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving and Christmas, or equivalent time if not taken on the holiday.

- (b) Paid time off for State and/or National Board examinations and interviews, the total of which is not to exceed five (5) days per year. The Department Chair at his/her discretion may grant additional leave.
- (c) Two days off per academic year for wellness. Use of this time should be for medical appointments, personal needs or any other activity that is beneficial to the Trainee's well-being. Time may be used in full or half day increments in accordance with program policies.
- (d) Sick Leave, as provided under NJ law and Cooper policy (8.406), when required, must be taken from PTO and/or wellness days.

5. **Professional Liability Insurance:** Professional liability coverage will be provided for professional activities performed for Cooper or at its direction. Coverage shall include the duty to defend and shall be afforded with Limits of Liability as set forth in the Certificate of Coverage provided to you under Cooper's Self Insurance Plan. Alternatively, Cooper may purchase, at its expense, an insurance policy covering your professional activities performed for Cooper or at its direction, in which event the Limits of Liability shall be those stated in such insurance policy. Coverage limits will not be less than the amount required by applicable law. The coverage provided by Cooper shall continue after your Cooper employment terminates with respect to any claims made against you arising from your professional activities performed for Cooper or at its direction prior to termination of employment. Coverage limits in such event will be governed by the terms of the then existing Cooper policies under the self-Insurance Plan or, if applicable, the terms of any applicable insurance policy under which you are an insured Trainee
6. **Parking Fees:** Cooper will cover the annual fee for Trainee parking in the assigned garage.
7. **Laundry & Uniforms:** The Trainee will be provided reimbursement for two white coats at the beginning of his/her training, laundered without cost. Amount of the reimbursement is specified in the Reimbursement schedule identified in Paragraph 2.
8. **Meals:** Cooper will provide monthly reimbursement to off-set the cost of meals while on-call at CUH locations. Amount of the reimbursement is specified in the Stipend schedule identified in Paragraph 2.
9. **Living Quarters:** Cooper will provide safe, quiet and private sleeping facilities for on call Trainees.
10. **Insurance and Employee Benefits Programs:** Cooper makes available to its Trainees and all eligible dependents (spouse and unmarried children under 26 years of age) several health insurance and other benefits programs as described in Addendum #1, effective the first recognized day of their program. Cooper also provides disability insurance, to all Trainees for disabilities resulting from activities that are part of the educational program, consistent with Cooper's benefit programs and State law as well as access to additional voluntary disability insurance.
11. **Cooper and its faculty agree:**
 - a. the programs offered are accredited by the Accreditation Council for Graduate Medical Education (ACGME), if available or other accrediting organizations and that the program is committed to maintaining accreditation.
 - b. to report any change in status of residency program to Trainee staff of the affected department immediately.

- c. to maintain a due process procedure as set forth in Addendum #2. (see GMEC Policy, Due Process Procedure)
- d. to maintain policies and procedures prohibiting unlawful discrimination and harassment whereby complaints of sexual and other forms of unlawful discrimination, harassment and exploitation may be reported, investigated and addressed in a manner consistent with the law, due process and Cooper's policies. (see HR policy 8.615).
- e. to provide access to disability insurance, to all Trainees for disabilities resulting from activities that are part of the educational program, consistent with Cooper's benefit programs and State law.
- f. to have a written policy and an educational program regarding physician impairment.
- g. to have a written policy (see GMEC Policy, Trainee Grievance/Complaint Process) for adjudication of Trainee complaints and grievances.
- h. to provide security/safety measures, consistent with safe and effective patient care, education needs and wellbeing of the Trainees, progressive responsibility appropriate to the Trainees competency and experience and other applicable common, specialty and subspecialty program requirements.(see GMEC Policy, Supervision of House Staff Policy)
- i. to have a written policy regarding residency program closure/reduction of the sponsoring institution, major participating institution and program) and closure or interruption of the sponsoring institution, participating institution and/or program secondary to disaster. (see GMEC Policy, Program Closure – Reduction Due to Voluntary Withdrawal, Adverse ACGME Action, Closure of Institution or Closure of Participating Institution).
- j. to have a written policy for appointment (see GMEC Policy, Appointment of Graduate Medical Education Trainees Policy and reappointment (see GMEC Policy, Evaluation of Advancement of House Staff Policy).
- k. in accordance with the Federal Family and Medical Leave Act (FMLA) and the New Jersey Family Leave Act (NJFLA), The Cooper Health System provides an unpaid family and medical leave of absence for up to twelve (12) weeks to any eligible regular, full time or part-time employee. Under most circumstances, at the end of an approved leave, an employee is restored to the same position, or to one that is equivalent in rank, salary, benefits, and other terms and conditions of employment. (see HR Policy 8.401) In addition, medical leave may be paid in accordance with HR policy 8.405.
- l. in accordance with federal and state law, the Cooper Health System prohibits discrimination against and, to the extent required by law, will provide a reasonable accommodation to Trainees with disabilities who can perform the essential functions of his or her job. (see HR Policy 8.106).

The Trainee agrees to

- a. perform assigned duties to the satisfaction of Cooper under the overall direction of the Program Director and Department Chair.

- b. abide by the policies, procedures, rules and regulations of Cooper and its Medical Staff.
- c. develop a personal program of professional growth with guidance from the teaching staff.
- d. participate in safe, effective and compassionate patient care under supervision, commensurate with their level of advancement and responsibility.
- e. participate fully in the educational activities of their program and as required, assume responsibility for teaching and supervising other Trainees and students.
- f. participate in institutional committees and councils, especially those related to patient care review and quality improvement initiatives.
- g. apply appropriate use of resources including cost containment measures in the provision of patient care.
- h. work in a constructive, cooperative and professional manner with other health care professionals to further Cooper's goal to deliver quality medical care to its patients.
- i. provide care to all patients assigned, regardless of diagnosis
- j. participate in evaluation of the faculty and the quality of education provided by the program.
- k. develop an understanding of ethical, socioeconomic, and medical/legal issues that affect graduate medical education.
- l. participate in a Pain Management education program at least once during residency program.
- m. demonstrate and maintain proficiency in using EPIC (Electronic Clinical Information System) prior to beginning work on the floor.
- n. abide by legal and regulatory requirements for Patient Confidentiality including HIPAA.
- o. abide by the Duty Hours Policy of your program and report hours worked on a timely basis as outlined by the GMEC in GMEC Policy, House Staff Duty Hours.
- p. participate in an education program to prevent central line-related infection at least once during a residency program.
- q. actively participate in Cooper's patient safety systems, programs and activities, including but not limited to inter-professional clinical patient safety activities, training in disclosure and reporting of adverse events, quality improvement processes and activities, and mechanisms to assess safety and performance improvement.
- r. comply with Cooper's Compliance Program, including participation in educational programs, surveys of compliance issues, and reporting of compliance issues through Cooper's compliance tracking and assessment processes. Upon Cooper's request, Trainee shall participate in training conducted as part of Cooper's Corporate Compliance Plan. If Trainee does not comply with Cooper's Corporate Compliance Plan nor participate in training conducted as part of Cooper's Corporate Compliance Plan, Trainee will be subject to disciplinary proceedings up to and including immediate termination of this Agreement. If Trainee becomes aware of, or suspects, a

violation of any Cooper policy or procedure, including the Compliance Program, or any applicable federal, state or local law or regulations, including Medicare and Medicaid requirements, Trainee shall promptly contact Trainee's Program Director or the Chief Compliance Officer ("CCO") immediately, by telephone and/or in writing, to report the suspected improper activities or practices. If the Program Director or CCO does not resolve Trainee's concerns or was involved in the matter of concern, the Trainee shall contact the Chief Legal Officer and/or the Confidential Hotline to promptly report the matter.

- s. represent and warrant that Trainee has made a full and complete disclosure to Cooper of any actual or potential conflict of interest. Trainee agrees that neither Trainee, nor any member of Trainee's immediate family, shall have a direct ownership interest in any entity, partnership or business which provides a service or submits a charge to Cooper or its patients. If Trainee or any member of Trainee's immediate family has or develops such an interest during the term of this Agreement, Trainee shall identify such interest in writing to the Office of Graduate Medical Education and the CCO with sufficient particulars to enable Cooper to determine if any conflict of interest or a violation/potential violation of federal or state law may occur because of such interest. If Cooper determines, in its discretion, that a conflict or potential conflict exists that cannot be resolved, Cooper may terminate this Agreement without regard to the notice provisions otherwise required in this Agreement.
- t. represent and warrant that Trainee is not and has never been:
 - i. sanctioned by the Office of Inspector General ("OIG") of the Department of Health and Human Services;
 - ii. suspended, barred or excluded from any state or federal program, including any program relating to the payment of healthcare benefits;
 - iii. the subject of any investigation, litigation, indictment, administrative proceeding or other action involving alleged civil or criminal fraudulent or dishonest conduct or a felony or crime of moral turpitude; and/or
 - iv. the subject of any disciplinary action by any professional or accrediting organization.
- u. Trainee shall immediately report to Cooper any such matters in s above that arise during the term of Trainee's employment with Cooper
- v. disclose any malpractice claims and/or lawsuits or any criminal proceedings, other than traffic violations, in which Trainee is a defendant or alleged tortfeasor
- w. maintain accurate and current emergency contact information.
- x. achieve board eligibility by the end of residency training as determined by the _____ Trainee's respective certifying board.

12. Life Support Training Certification The Trainee agrees to complete Basic Life Support (BLS) certification prior to starting the first year of residency training and Advanced Cardiac Life Support (ACLS) and/or Pediatric Advanced Life Support (PALS) certification, prior to December 1st of the first year of training. Certification and/or recertification must be current throughout the duration of residency training. Cooper agrees to pay registration fees for BLS, ACLS and PALS training programs sponsored

by the Cooper Health System. Only American Heart Association certification is acceptable for this requirement.

13. Advancement:

- a. **Training Level Promotion:** If Trainee is promoted to the next Training Level, in order to process the promotion, the Trainee must accept Cooper's Offer of Training Level Promotion by signing the Offer of Training Level Promotion document" issued by the Graduate Medical Education Office no later than ten (10) calendar days after it is presented to Trainee. If Trainee does not accept Cooper's offer of promotion within ten (10) calendar days, then the offer is deemed withdrawn and may be withdrawn. PTrainee signing the Offer of Training Level Promotion does not prohibit Cooper from withdrawing the offer of promotion if Cooper determined in its sole discretion that Trainee's performance is not satisfactory during the remainder of the then current Training Level or Trainee has not fulfilled and completed the requirements of the Training Level as of the end of the then current Training Level.
- b. **Specific Advancement Requirements:** In compliance with GMEC Policy, Appointment of Graduate Medical Education Trainees: Appointment of GME Participant, the Trainee accepts and acknowledges that prior to the end of PGY-2, the Trainee must provide Cooper with evidence satisfactory to Cooper that he/she has taken and passed Step 3 of the appropriate licensing exam in order to advance to PGY-3 and to receive a renewed contract in the program. Program specific policies related to advancement will also apply. The Trainee must provide Cooper with evidence satisfactory to Cooper that he/she has passed Step 3 in order to (i) receive a certificate of completion of residency training from Cooper and/or (ii) begin a fellowship program at Cooper. In addition, Trainee shall show satisfactory progress commensurate with the years of training to advance to the subsequent PGY level or receive a certificate of completion of residency training.

14. Moonlighting Trainees may not be required and are prohibited from engaging in outside remunerative work ("moonlighting") except under the following circumstances:

Each program may determine if it permits moonlighting. The Trainee must obtain the written consent of his/her respective Department Chief/Program Director who may grant permission to "moonlight" only if the Trainee's performance is satisfactory and the "moonlighting" will not jeopardize the Trainee's educational experience or hours of duty. The Program Director must approve in advance the hours available for moonlighting on a weekly basis. Moonlighting in-house must comply with Cooper policy and shall be counted toward the Trainee's 80 hours per week. The Trainee must submit to the Department Chair/Program Director a letter from the institution, group or individual hiring the Trainee stating that the Trainee is covered by malpractice insurance provided independently or by the outside institution. For J-1 Visa holders, Federal Regulations prohibit activity and/or compensation, such as moonlighting, outside the defined parameters. Notwithstanding the above, PGY-1 Trainees are prohibited from moonlighting.

15. Registration Upon acceptance of this agreement, the PGY-1 Trainee must submit registration documents required by the New Jersey State Board of Medical Examiners to the Office of Graduate Medical Education. Trainee must meet the standards of N.J. Admin. Code § 13:35-1.5 for registration.

16. NJBOME Permit Application The Trainee agrees to apply for a permit issued by the NJ State Board of Medical Examiners prior to the start of the PGY-2 or above academic year, in accordance with N.J.A.C. 13:35-1.5. Failure to complete the application process is cause for immediate termination of this agreement without appeal as shown in Addendum #2 of this Agreement. A Trainee who has completed

the permit application, yet the application is pending by the New Jersey State Board of Medical Examiners is not subject to immediate termination but will not be permitted to work if not granted by August 30th.

17. **Conditions of Employment:** Prior to commencing employment, Trainee must pass pre-employment physical and drug screening, criminal background check and may not be barred from participating in federal programs. Trainee must also receive all immunizations, including COVID-19, and health screenings required by federal and state laws, regulations, and/or executive orders.
18. **Workplace and Sexual Harassment Education** The Cooper Health System prohibits any form of harassment in the workplace on the basis of gender, sexual orientation, race, color, religion, national origin, disability, age and/or any other legally protected classification, and on the basis of related protected activity. Cooper intends to provide a patient-care, educational and employment environment free from unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct or communications which constitutes unlawful harassment. In all cases involving charges of unlawful harassment, the privacy of all parties involved will be given the utmost protection possible. The complete policy and the procedure to report complaints, including the need to provide a prompt verbal or written report to the VP of Human Resources is contained at HR policy 8.615. Investigation and evaluation of the charges will be handled by the VP of HR or their designee.
19. **Leave of Absence:** Should the Trainee be unable to fulfill this agreement as a result of an authorized leave of absence, time equal to the duration of the leave of absence may be required at the end of the term of residency training to complete the program and assure Board eligibility. Information related to eligibility for specialty board examinations is available through links contained within the GME website on Cooper's intranet.
20. **Termination:** The Trainee understands and agrees that this Agreement will be terminated in the event of the Trainee's failure to comply with or fulfill the promises and obligations specified in the Agreement. Further, during the term of your employment, Cooper may terminate your employment and/or this Agreement immediately for cause in the event of one or more of the following:
 - a. Inability to have a permit or be registered;
 - b. Conviction of a crime, excluding minor traffic violations;
 - c. Indictment, charge, conviction, or plea of guilty or nolo contendere for any crime involving fraud, falsehood, dishonesty or moral turpitude, or to a felony (or a crime classified under NJ law of the 1st, 2nd or 3rd degree);
 - d. Disbarment or exclusion by any state or federal agency;
 - e. Disability which renders you unable to perform the essential functions of your position with reasonable accommodations provided you shall be entitled to such paid and unpaid leave as would be available for such disability pursuant to applicable law and/or Cooper's Human Resources policies then in effect.
 - f. Cooper determines, in good faith after a reasonable investigation, that Trainee is not providing adequate patient care or that the safety of patients is jeopardized by your continued services;

- g. Trainee's attempt or perpetration of a material fraud upon Cooper or engaging in conduct which, in the discretion of Cooper, is materially harmful to Cooper's business and operations;
- h. Trainee's threat or use of violence against any Cooper staff member, patient or business associate or client;
- i. Trainee's death;
- j. Trainee or Trainee's direct family member has a conflict of interest which cannot be resolved pursuant to Paragraph 12.r. above; and/or
- k. Trainee violates Cooper's Corporate Compliance Plan or a related policy or procedure or refuses to participate in training conducted as part of the Corporate Compliance Plan;
- l. Trainee's willful failure to materially perform Trainee's duties hereunder (for reasons other than incapacity due to illness or disability);
- m. Trainee's failure to satisfy any condition in Section 12;
- n. Trainee's breach of any other provision of this Agreement, after notice and 14 days opportunity to cure, unless Cooper determines that it would be materially prejudiced by giving such notice and opportunity to cure.

Upon termination for any reason set forth above, Cooper shall have no further obligation under this Agreement except to pay Trainee for compensation earned prior to the termination. Such termination shall be without prejudice to any other remedy to which Cooper may be entitled either at law or in equity or under this Agreement.

21. Non-Promotion, Repetition, Extension of Training:

- a. In the event that the Training Program intends to either dismiss the Trainee and terminate this Agreement or not promote to the next Training Level, the Program director shall provide the Trainee with written notice of the intent to dismiss or not to promote at least four (4) months prior to the end of the current Training Level. If the reason for termination or non-promotion arises within that four month period, then the Trainee will be provided with as much written notice as circumstances reasonably allow.
- b. If Cooper determines in its sole discretion that Trainee has not completed the then current Training Level at a level of performance satisfactory to Cooper, or has not fulfilled and completed the requirements of the Residency at that Training Level, then it may in lieu of termination provide the Trainee the opportunity to repeat or extend the Training Level in question. If such an offer is made and accepted then Trainee and Cooper shall adjust and initial paragraph 1 of this Agreement and sign an adjusted Offer of Training Level promotion document noting the duration of the Training Level is extended or repeated and that the term of the Agreement is extended to the new anticipated date of program completion.
- c. Cooper and the Trainee agree to be bound by the due process procedure as approved by the Graduate Medical Education Committee, the current version of which is set forth in Addendum #2 hereto. Trainee will continue to be provided salary and benefits during the due process period. The due process procedure may be revised from time to time and such revisions may become effective during the pendency of the contract year. The Trainee will be supplied with a copy of

such revision(s), and any such revised procedure shall thereafter apply to any grievance or dispute occurring after the revision's effective date.

22. Termination without Cause

- a. Cooper agrees that it will not terminate this agreement without cause prior to its expiration date without at least 120 days' notice or 120 days' pay in lieu of notice.
- b. It is expressly understood and agreed, that despite the Trainee's satisfactory performance, Cooper may terminate this Agreement if Cooper has determined to eliminate the program, eliminate positions within the program or take other actions concerning the structure, organization or content of the program which would, in Cooper's sole discretion, require termination of this Agreement. In the event Cooper determines that, without any cause on the part of Trainee, it will not renew the Agreement during the duration of the Residency Program, Cooper will provide Trainee with as much written notice of intent not to renew or not to promote as circumstances will reasonably allow, but in any event not less than 120 days' notice, prior to the end of the Agreement or 120 days' pay in lieu of notice. Cooper will make every effort to assist the Trainee in locating an alternate training site, to the extent possible. Trainee agrees that, in the event of unforeseeable circumstances requiring Trainee to leave the program, Trainee shall give at least 90 days written notice prior to the termination date.

23. Modification. The terms and conditions of this agreement can be altered only on written mutual consent of both parties with the following exceptions: the appointment of a new Department Chief who may choose to alter the residency program shall not constitute abrogation of this agreement.

24. If this Agreement is terminated prior to its expiration date, each party, at its option, may submit any explanatory statement to the ACGME or appropriate specialty accreditation body. Such statements shall be made available to inquirers, at the discretion of the ACGME or appropriate specified accreditation body.

25. The commencement of this Agreement is contingent upon successful completion of the Trainee's current medical education and/or training requirement, passing a pre-placement medical examination including an initial criminal background check and drug/alcohol screening, and Fair Credit Reporting screen.

26. This Agreement shall be subject to and governed by the laws of the State of New Jersey, notwithstanding any choice of law issues. All litigation arising from this Agreement and/or otherwise related to your employment shall be filed solely in the State and/or Federal Court in Camden County, New Jersey.

ACCEPTED: <<s:sig1_____>>

<<firstname>> <<lastname>>, <<credentials>>

ACCEPTED: <<s:sig2_____>>

Eric Kupersmith, MD
Chief Physician Executive, Cooper University Health Care



MEMORANDUM

To: All Residents/Fellows

From: Danielle Parker-Mangum
Director, Graduate Medical Education

Date: April 5, 2021

Re: **2021/2022 Resident/Fellow Salaries**

The 2021/2022 salaries are based on regional and national salary data for graduate medical education participants by year of specialty training, as well as current economic factors. The 2021/2022 salary scale for residents/fellows is as follows:

Job Title	Current Annual Salary	New Salary as of July 1, 2021*
CL-PGY-1 ⁺	\$ 58,688.00	\$ 60,155.00 <i>Effective date of hire</i>
CL-PGY-2	\$ 61,117.00	\$ 62,645.00
CL-PGY-3	\$ 63,431.00	\$ 65,017.00
CL-PGY-4	\$ 67,485.00	\$ 69,172.00
CL-PGY-5	\$ 69,075.00	\$ 70,802.00
CL-PGY-6	\$ 72,392.00	\$ 74,202.00
CL-PGY-7	\$ 73,672.00	\$ 75,514.00
CL-PGY-8	\$ 76,100.00	\$ 78,003.00

PGY-1s will receive the annual salary plus additional days through June 30, 2022.
PGY-2 and above salary is for the period of July 1, 2021 through June 30, 2022.

All residents and fellows of Cooper University Healthcare will receive the following salary, based on a **fully executed** Residency/Fellowship Agreement.

Best wishes for continued success in your current graduate medical education program.
I look forward to a mutually rewarding and enjoyable 2021/2022 academic year!

cc: Antoinette Spevetz, MD, DIO
Brian Reilly, CFO
Department Chiefs/Institute Directors
Program Directors
Human Resources



MEMORANDUM

To: All Residents/Fellows

From: Danielle Parker-Mangum
Director, Graduate Medical Education

Date: May 5, 2021

Re: **2021/2022 Reimbursements**

Cooper GME Trainees are eligible for the following reimbursements.

- 1st year - lab coat reimbursement up to **\$65.00**
- 3rd/4th year – 1 lab coat **up to \$28.00**
- New Jersey Medical Permit application fee is **\$50.00**
 - o (for GME trainees at PGY 2 or higher level – this is a State Requirement)
- Fingerprinting Fee
 - o (**one time** for either for NJ Medical Permit or New Jersey Medical License, not both)
- *New Jersey Medical License Initial Application Fee **\$325.00**
- *New Jersey Medical License Final Fee **\$805.00**
 - o (for programs with GME Trainees in PGY 6 or higher level – this is a State Requirement)
- *New Jersey Medical License Renewal Fee **\$580.00**
 - o (for programs with GME Trainees in PGY-6 or higher level)

cc: Antoinette Spevetz, MD, DIO
Brian Reilly, CFO
Department Chiefs/Institute Directors
Program Directors
Human Resources

attachment: Reimbursements