

**EXHIBIT B2**

**CREIGHTON UNIVERSITY  
BUSINESS EXPENSE PAYMENT PLAN  
Fiscal Year 2009/2010**

SS# \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Name \_\_\_\_\_  
Please Print: (Last Name) (First) (MI)

Address \_\_\_\_\_  
(Street) (City) (ST) (Zip)

1. **Business Expense Payments:** Payments by University: During the term of Faculty Member's Clinical Faculty Agreement for the fiscal year ending June 30, 2010, University will pay the sum of \$\_\_\_\_\_ (quarterly amount) and/or \$\_\_\_\_\_ (monthly amount) to Faculty Member at the end of each calendar quarter as an expense advance, allowance or reimbursement.
2. **Business Connection:** Said expense advance, allowance or reimbursement is paid to Faculty Member for covered expenses directly or indirectly incurred by Faculty Member in connection with the performance of services as an employee of the University. "Covered expenses" shall mean all business expense allowable as a deduction under part VI, Subchapter B, Chapter 1, of the Internal Revenue Code ("Code"), including travel, meals, entertainment, club dues, periodicals, automobile expenses, continuing medical education and similar items.
3. **Substantiation Requirements:**
  - a. **Section 274(d) expenses:** Employee shall be required to provide University substantiation of all reimbursable expenses covered by section 274(d) of the Code within 60 days of the later of the date the expense is paid or incurred. Such substantiation must be sufficient to satisfy the substantiation requirement of section 274 of the Code.
  - b. **Expenses not covered by section 274(d):** Employee shall be required to provide University substantiation of all reimbursable expenses not covered by section 274(d) of the Code within 60 days of the later of the date the expense is paid or incurred. Such substantiation must be sufficient to identify the specific nature of each expense and to conclude that the expense is attributable to the employee's business activities.
4. **Return of Excess Payments:** Within 120 days of the later of the date, University provides a statement under Treasury Regulations 1.162(g)(2)(ii), Faculty Member shall return to University any amount received in excess of expenses covered by the Business Expense Payment Plan.
5. **Accountable Plan:** This plan shall be construed in all respects to comply with the Accountable Plan requirements of Treasury regulations 1.62-2 (c) (2).
6. **Other Expense Plans:** In no way shall this plan preclude University from directly paying other employee expenses or reimbursing Faculty Member for business expenses incurred on behalf of University.
8. **Fees:** Faculty Member understands and acknowledges that PayFlex USA., Inc., assesses an administrative fee equal to the greater of \$50.00 or 1.5% per account of the amount in paragraph 1 each fiscal year. This administration fee is collected at the end of the first quarter, based on the annual allocated amount and deducted from Faculty Members account.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Pre-Authorization Deposit --- MUST BE COMPLETED EACH FISCAL YEAR**

I authorize PayFlex™ Systems, USA, Inc. to initiate a credit and/or debit my account for my Business Expense Payments. I have attached my "VOIDED" check.