

Electronic Communication Policy

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Responsible University Officer:
Vice President for Business and Finance
Policy Owner:
Associate Vice President for Accounting and
Business Services
Policy Contacts:
Dennis Miller

POLICY STATEMENT

It is the policy of the University to provide employees with electronic communication resources if they perform certain critical job functions and incur additional electronic communication costs in the performance of those functions. To this end, the University provides standard reimbursements to such employees in recognition of the additional expenses they experience in using their personal cell phones, smart phones, or similar electronic equipment for business purposes. The standard reimbursements authorized in this Policy are calculated to approximate, but not to exceed, the actual monthly costs incurred by an employee in maintaining a service plan that is used for University business and to assist the employee in purchasing and replacing their cell phone devices.

Departments may establish more restrictive procedures than those set forth in this Policy, if desired.

REASON FOR POLICY

This Policy establishes standard reimbursements authorized for payment to employees who incur additional electronic communication expenses in the performance of critical job functions. The Policy also establishes the procedures for furnishing an employee with a tablet computer purchased by the University. The Policy conforms to the Internal Revenue Code and applicable Treasury Regulations governing the tax treatment of employer-provided cell phones.

WHO SHOULD READ THIS POLICY

Any employee who receives a reimbursement for an electronic communication resource; the members of the Leadership Team, as well as supervisors and Business Managers who supervise an employee provided with an electronic communication payment.

POLICY TEXT

The University will provide employees with standard monthly and biannual reimbursements to support the purchase and use of personal cell phones, smart phones, and related service plans required for business purposes. In general, cellular devices and plans must be purchased by employees as individual liability accounts using their own funds. In selecting a service plan and equipment, employees are encouraged to take advantage of any University discounts offered by **Purchasing Services**.

All tablet computers must be purchased as corporate liability accounts using University funds. Cell phones, push-to-talk phones, and similar devices provided to eligible public safety and facilities personnel are also acquired as corporate, and not individual, liability accounts purchased by the University.

Criteria for Reimbursement

To qualify for a standard reimbursement, an employee's job responsibilities must be comprised of activities critical to University operations. Examples of such activities include, but are not limited to, the following:

- The majority of the employee's job responsibilities are conducted away from his or her principal place of business. For example, an admissions counselor or an advancement officer who travels at least 50% of his or her time. Other examples include certain public safety officers, information technology staff, and facilities support personnel who work in the field.
- The employee is on-call during non-business hours (i.e., 24/7) to support campus operations or respond to emergencies.
- The employee is a critical executive decision-maker who must be available at all times by electronic means.

Appropriate justification for reimbursement, including a description of how an electronic device would be critical to University operations, must be included with the request for a standard reimbursement submitted to the Office of Accounting and Business Services (ABS). See **Electronic Communication Authorization and Reimbursement Form**.

Tablet Computers

Apple iPads and Lenovo tablet computers must be purchased centrally through the Office of Information and Technology Services (ITS), using the standard hardware exception request process. The tablet exception process only requires approval by the department Business Manager. Other computer tablets may be purchased by departments using the Purchasing Card (or a Payment Request if a Purchasing Card is not an acceptable form of payment) subject to the limit set forth in **Appendix A**.

Because a tablet computer provided to an employee is owned by the University, it must be promptly returned to the employee's department when it is determined that the tablet is no longer needed for business purposes or the employee transfers to another department or separates from University employment. See **Computer Refresh High Level Process**.

Incremental Business Expenses

An employee who does not qualify for a standard reimbursement may submit an **Expense Report** through the Concur system requesting reimbursement for occasional business calls that result in incremental costs incurred by the individual. A copy of the employee's cell phone bill with the additional costs clearly noted on the statement must be included with the Expense Report. Incremental costs are those expenses that exceed the employee's normal service plan fees (e.g., excess minute charges, roaming charges, etc.). Such costs may be reimbursed, at the discretion of the employee's department, when they are the result of business calls made by the employee on behalf of the University. See **Methods of Payment**.

Internet Service

The University does not support the reimbursement of home Internet service plan costs. Employees are expected to have appropriate Internet access, including employees whose job responsibilities involve system support from remote locations. However, Internet charges incurred while traveling (e.g., hotel access charges) are reimbursable. See **Travel and Entertainment Policy**.

Standard Reimbursements

The standard monthly and biannual reimbursements authorized for employees approved to receive an electronic communication resource are included in **Appendix A**. Employees who receive a standard reimbursement may not receive additional reimbursements for any cell phone-related expenses or deposits, other than one-time set-up costs. See **Authorization**.

PROCEDURES

Authorization

Electronic Communication Authorization and Reimbursement Form

Methods of Payment

Sponsored Projects and Other Restricted Funds

Taxation

Violations

RELATED INFORMATION

Type	Title
USF	Computer Refresh High Level Process
USF	Concur
USF	Purchasing Card Policy
USF	Purchasing Services
USF	Tablet Computer Policy
External	IRS Notice 2011-72

DEFINITIONS

Term	Definition
Business Manager	A University employee, designated by the President, Vice President, Vice Provost, or Dean who is the financial manager for the University account(s) being used by a cardholder. This may include the President, Vice Presidents, Vice Provosts, or Deans.
Concur	The University's on-line system for payment requests, expense reimbursements, cash advance requests, and reporting.
Principal Place of Business	The location of an employee's main office or permanent work place, i.e., the place where the major portion of the employee's working time is spent or the place to which the employee returns after the completion of a temporary assignment. For an adjunct faculty member, it is the campus where the individual is normally assigned to teach.
Purchasing Card	A bank-issued Visa card with a standard single transaction limit of \$1,000 and a monthly credit limit of \$2,500. This card may be used for small dollar, business-related purchases, including the payment of standard reimbursements and related expenses authorized under this Policy.

ADDITIONAL CONTACTS

Subject	Contact	Phone	Email
ABS	Desmond Dair	415.422.2772	ddair@usfca.edu
Contracts and Grants	Karina Fantillo	415.422.6921	kgfantillo@usfca.edu
Disbursement Services	Dennis Miller	415.422.2102	millerd@usfca.edu
ITS	Opinder Bawa	415.422.2680	cio@usfca.edu
Payment Request	Disbursement Services	415.422.2735	ap@usfca.edu
Purchasing Card Administrator	Disbursement Services	415.422.2387	pcard@usfca.edu

FORMS

Form	Use	Location
Electronic Communication Authorization and Reimbursement Form	Used to request cell phone and/or service plan reimbursements.	ABS
Expense Report	Used to obtain reimbursement for business-related expenses paid with personal funds.	ABS

Payment Request

Used in lieu of a Purchasing Card to initiate payment requests in the Concur system.

ABS

RESPONSIBILITIES

Department

- Prepares **Electronic Communication Authorization and Reimbursement Form** requesting that an employee receive a standard reimbursement or other reimbursement.
- Ensures that Electronic Communication Authorization and Reimbursement Form is updated annually and that the reimbursement is adjusted or terminated, if necessary.

Business Manager or Supervisor

- Ensures that budgeted funds are available for standard reimbursements and other expense reimbursements.
- Reviews and approves **Expense Report** charges in Concur system.
- Ensures all expenses are business-related and in compliance with this Policy.

Accounting and Business Services

- Annually reviews employee standard reimbursements and makes appropriate adjustments, as needed.

President and Vice Presidents

- Authorizes standard reimbursements and related cell phone expenses.
 - Ensures employees in his or her division are in compliance with this Policy.
 - Approves any exceptions to this Policy for employees in his or her division.
 - Reviews and approves charges in the Concur system for his or her direct reports.
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FREQUENTLY ASKED QUESTIONS

Electronic Communication Policy FAQ

REVISION HISTORY

- 07/28/2016 - Revised to include technical changes and clarifications only.
 - 05/01/2012 - Revised in response to IRS Notice 2011-72.
 - 01/01/2009 - Revised to authorize biannual and/or monthly reimbursements for the business use of cell phones.
 - 02/01/2007 - First publication of Policy.
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APPENDICES

PROCEDURES

Authorization

Electronic Communication Authorization and Reimbursement Form

Methods of Payment

Sponsored Projects and Other Restricted Funds

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Violations

AUTHORIZATION

The authority to approve the payment of a standard reimbursement is limited to the President or Vice Presidents for employees under their jurisdiction. A request to receive an increase in the standard reimbursement as an exception to this Policy requires written approval by the President or applicable Vice President based on documentation submitted by the employee substantiating the additional expenses.

The purchase of a tablet computer (other than an Apple iPad or Lenovo tablet) and the reimbursement of occasional business calls that result in incremental costs incurred by an employee may be approved by the department Business Manager.

Individuals authorized to approve the reimbursement of expenses permitted under this Policy are responsible for determining that budgeted funds are available for such expenses and that the expenses comply with the Policy.

ELECTRONIC COMMUNICATION AUTHORIZATION AND REIMBURSEMENT FORM

Departments must complete the **Electronic Communication Authorization and Reimbursement Form** to request payment of a standard monthly or biannual reimbursement. The form must include the business justification for the request and be signed by the employee for approval by his or her Business Manager and supervisor before being sent to the President or Vice President for final approval.

On an annual basis, ABS will undertake a review of all standard reimbursements in effect and determine for each employee whether the reimbursement should be continued and at what level. If a change in an employee's responsibilities has occurred that would disqualify him or her from continuing to receive the reimbursement, the reimbursement must be terminated, effective with the date that the employee's responsibilities changed.

Note: The Electronic Communication and Authorization Reimbursement Form should not be used for the purchase of tablet computers or related tablet expenses such as service plans, chargers, cases, accessories, applications, etc.

METHODS OF PAYMENT

Standard reimbursements for service plan charges, including charges for a tablet service plan, may be paid directly to an employee's cell phone carrier using the University Purchasing Card. Employees receiving such reimbursements must complete an **Expense Report** documenting each reimbursement. A copy of the employee's monthly cell phone statement must also be included with each Expense Report.

As an alternative to using a Purchasing Card to pay a carrier directly, an employee may receive a monthly reimbursement by submitting an Expense Report through the Concur system. The Expense Report must be accompanied by the employee's monthly cell phone statement as provided above.

Departments are responsible for reconciling all Purchasing Card charges and employee reimbursements in the Concur system. See **Purchasing Card Policy**.

SPONSORED PROJECTS AND OTHER RESTRICTED FUNDS

Sponsored project funds and other restricted funds may not be used to pay for standard reimbursements or the purchase of tablet computers and similar devices unless specifically authorized in the contract or grant agreement or other document governing the use of the funds. Departments should consult with the Office of Contracts and Grants to determine whether cell phone-related expenses may be charged to a specific award.

TAXATION

The payment of standard reimbursements and the purchase of tablet computers and similar devices in accordance with this Policy are not taxable to the employees provided with these resources.

VIOLATIONS

A violation of any portion of this Policy may result in disciplinary action, up to and including termination of employment and/or legal action. In addition an employee may be personally liable for any financial liability incurred by the University as a result of expenses approved by the employee that were not reviewed and approved as required under this Policy.

Electronic Communication Policy FAQ

Do departments need to complete the Electronic Communication Authorization and Reimbursement Form when purchasing a tablet computer?

No. This form does not need to be completed since the tablet will be owned by the department.

Should a data plan purchased for a computer tablet be purchased by the employee provided with the tablet or by the department, which owns the tablet?

Data plans, including gigabyte packages, and other service plans purchased in connection with a tablet should be purchased by departments as corporate liability plans.

If an employee already has a University-provided laptop, is the individual eligible to receive a tablet computer too?

Departments need to evaluate the business need for a tablet requested by an employee who currently has a University laptop. A laptop may not include the functionality or applications available on a tablet needed for a teaching, research, or other business purpose.

Standard Reimbursements

Appendix A

Equipment	Limit
Cell phones and smart phones	\$100 biannually
Apple iPad and Lenovo tablet computers	Must be purchased through ITS (a)
Other tablet computers	Up to \$600 (b)

Service Plans	Limit
Basic voice service	\$35 (up to \$75 per month, including all taxes)
Data only	\$50 per month including all taxes

If an employee purchases a device or plan that exceeds these standard reimbursements, the individual would be responsible for the additional amount. The standard reimbursements included in this appendix will be reviewed periodically and adjusted as needed.

- a) See **Computer Refresh High Level Process**.
- b) The tablet dollar limit excludes insurance, sales tax, additional applications, and accessories that do not substantially increase the purchase price.