POLICY STATEMENT

It is the policy of the University to provide employees with electronic communication resources who 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 incur 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 exceed, the actual monthly costs incurred by an employee in maintaining a service plan for University business use and to assist the employee in purchasing and replacing cell phone-related equipment.

The authority to approve payments allowable under this Policy is limited to the President and the Vice Presidents. See Authorization.

Departments may establish more restrictive procedures, if desired.
REASON FOR POLICY

This Policy establishes the standard reimbursements that the University will pay for employee-owned cellular telephones and similar devices and related service plans used for certain 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 President, Vice Presidents, Vice Provosts, and Deans, 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 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 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 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.

Justifications for a 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. 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 separates from University employment. See Table Computer Policy.

**Incremental Business Expenses**

An employee who does not qualify for a standard reimbursement may submit an Expense Report through the Concur Reporting 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. Exceptions to receive an increase in the standard reimbursement and other additional reimbursements must be approved in writing by the President or Vice President, for employees under their jurisdiction, based on documentation submitted by the employee substantiating the additional expenses.

PROCEDURES

Authorization
Electronic Communication Authorization and Reimbursement Form
Methods of Payment
Sponsored Projects and Other Restricted Funds
Taxation
Violations

RELATED INFORMATION

Type | Department
---|---
USF | Computer Replacement Policy, ITS
USF | Purchasing Card Policy
USF | Purchasing Services
USF | Tablet Computer Policy, ITS

DEFINITIONS

Term | Definition
---|---
Business Manager | A University employee, designated by the President, Vice President, Vice Provost, or Dean who is the budget manager for the University account(s) being used by a cardholder. This may include the President, Vice Presidents, Vice Provosts, or Deans.
Concur Reporting System | 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.

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

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email/URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting &amp; Business Services</td>
<td>Frank Wasilewski</td>
<td>415.422.2402</td>
<td><a href="mailto:fmwasilewski@usfca.edu">fmwasilewski@usfca.edu</a></td>
</tr>
<tr>
<td>Contracts and Grants</td>
<td>Laurie Treleven</td>
<td>415.422.5268</td>
<td><a href="mailto:ltreleven@usfca.edu">ltreleven@usfca.edu</a></td>
</tr>
<tr>
<td>Disbursement Services</td>
<td>Dennis Miller</td>
<td>415.422.2102</td>
<td><a href="mailto:millerd@usfca.edu">millerd@usfca.edu</a></td>
</tr>
<tr>
<td>ITS</td>
<td>Opinder Bawa</td>
<td>415.422.2680</td>
<td><a href="mailto:cio@usfca.edu">cio@usfca.edu</a></td>
</tr>
<tr>
<td>Payment Request</td>
<td>Emmy Moore</td>
<td>415.422.2706</td>
<td><a href="mailto:moore@usfca.edu">moore@usfca.edu</a></td>
</tr>
<tr>
<td>Purchasing Card</td>
<td>Dennis Miller</td>
<td>415.422.2102</td>
<td><a href="mailto:pcard@usfca.edu">pcard@usfca.edu</a></td>
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### FORMS

<table>
<thead>
<tr>
<th>Form</th>
<th>Use</th>
<th>Location</th>
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</thead>
<tbody>
<tr>
<td>Electronic Communication</td>
<td>Used to request cell phone and/or service plan reimbursements</td>
<td>Accounting and Business Services</td>
</tr>
<tr>
<td>Authorization and Reimbursement Form</td>
<td>Used to obtain reimbursement for business-related expenses paid with personal funds</td>
<td>Accounting and Business Services</td>
</tr>
<tr>
<td>Expense Report</td>
<td>Used in lieu of the Purchasing Card to initiate a payment request in the Concur Reporting System</td>
<td>Accounting and Business Services</td>
</tr>
<tr>
<td>Payment Request</td>
<td></td>
<td>Accounting and Business Services</td>
</tr>
</tbody>
</table>
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 expenses.
- Reviews and approves charges in **Concur Reporting 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 Reporting System** for his or her direct reports.

FREQUENTLY ASKED QUESTIONS

Electronic Communication Policy FAQ

REVISION HISTORY
- 05/01/2012 - Amended in response to IRS Notice 2011-72
- 01/01/2009 - Amended to authorized bi-annual and/or monthly reimbursements for the business use of cell phones
- 02/01/2007 - First publication of Policy
PROCEDURES

- Authorization
- Electronic Communication Authorization and Reimbursement Form
- Methods of Payment
- Sponsored Projects and Other Restricted Funds
- Taxation
- Violations

AUTHORIZATION

The payment of a standard reimbursement and the reimbursement of related expenses may be approved at the discretion of the President or Vice Presidents for employees under their jurisdiction. The purchase of tablet computers may be approved by the department Business Manager. Individuals authorized to approve expenses permitted under this Policy are also 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, Accounting and Business Services 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. Tablet-related expenses are authorized only for items required primarily for a University business purpose.
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 benefiting from 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 the carrier, an employee may receive a standard reimbursement directly by submitting an Expense Report through the Concur Reporting 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 Reporting 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 of 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.
### EQUIPMENT

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cell phones and smart phones</td>
<td>$100 biannually</td>
</tr>
<tr>
<td>Apple iPad and Lenovo tablet computers</td>
<td>Must be purchased through ITS (a)</td>
</tr>
<tr>
<td>Other tablet computers</td>
<td>$600 (b)</td>
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</tbody>
</table>

### SERVICE PLANS

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic voice service</td>
<td>$35 (up to $75 per month, including all taxes)</td>
</tr>
<tr>
<td>Data only</td>
<td>$50 per month including all taxes</td>
</tr>
</tbody>
</table>

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

a) See [Tablet Computer Policy](#).
b) The tablet dollar limit excludes insurance, sales tax, additional applications, and accessories that do not substantially increase the purchase price.