

ITS Cellular/Internet Service Policy Helper – FN21

(Not intended to replace Non-Office Telecommunications Policy)

Category	New Policy (FN21 replaces BS19)
<u>Introduction:</u>	<p>Policy FN21 was set to be in compliance with Internal Revenue Service (IRS) regulations regarding cellular/internet services. The cost of a cellular/internet service plan/device is considered a personal expense for an employee and will not be directly paid for or reimbursed by the University unless certain business criteria are met. See ITS Cellular/Internet Services Guideline for business criteria as well as step-by-step instructions for managers and eligible employees.</p>
<u>Options for Cellular Service for Business Purposes:</u>	<ol style="list-style-type: none">1. University-Owned Cellular Plans/Devices:<ul style="list-style-type: none">• NO personal use• Dedicated Device – employee only must review, sign and submit monthly invoices for payment• Pooled Device – sign out/in log required; manager or supervisor responsible for invoice review• NTUA form must be completed and approved prior to acquisition of service• Review business need annually or at the time the business need changes2. Taxable Allowance for Business Use of Personally Owned Cellular/Internet Service Plan/Device:<ul style="list-style-type: none">• This is the ONLY option for an employee with combined voice/data plan/device (Smart Phone); unless an exception is granted by the Financial Officer, the Assistant Controller, and the Corporate Controller• This is the ONLY option for an employee with home internet service – no exceptions• NTUA form must be completed and approved prior to acquisition of service• Review business need annually or at the time the business need changes3. Reimbursement for Business Use of a Personal Phone:<ul style="list-style-type: none">• Provide documentation that business use resulted in an overage• Reimbursement must be approved by the Budget Administrator, Budget Executive and Financial Officer
<u>Employee Responsibilities:</u>	<p>When obtaining services or equipment, eligible employees need to assure that Penn State negotiated pricing is being applied. For University-owned plans, departments must contract for service directly with the chosen provider. Employees must notify departments of any changes in cellular/internet services or employment duties should it impact the amount and/or eligibility for a taxable allowance. All institutional data must be protected from unauthorized disclosure at all times, regardless of who owns the service plan/device.</p>