

Broadband, Cellular Phone, Home Internet and PDA Service

Effective December 1, 2008, the University has adopted various [Policies for Selected Discretionary Expenditures](#). Sections D and H refer to new policies regarding payment of broadband, cell phone, home internet, and PDA service. Use the information in the table below to assist you in determining whether these services are allowable business expenditures and if so, to select the appropriate payment method(s).

Service Type	Allowable?	Payment Method	Other Information
1. Broadband Access / Wireless Service (including lap top air cards)	Payment for broadband access processed under any payment method by the University (e.g., Procurement Card, Invoice Payment Form) whether to pay the provider directly or to reimburse the employee <u>is unallowable</u> . However, employees who require broadband service to conduct University business while away from the office based on the nature of their specific job responsibilities may be entitled to receive a taxable allowance.	With the approval of the respective division vice president, employees who require broadband access to conduct University business while away from the office may receive a taxable allowance (i.e., added to the employee's regular pay) of up to \$40.00 per month intended to offset a portion of the cost of such service.	To request an allowance, complete an RIT Cellular Phone/PDA & Internet Service – Allowance Request Form one time per fiscal year. The annual allowance amount will be added to the employee's base pay during each regular pay period (i.e., up to \$40 * 12 months / 24 pay periods).
2. Home Internet Service	Home internet service processed under any payment method by the University (e.g., Procurement Card, Invoice Payment Form) whether to pay the provider directly or to reimburse the employee <u>is unallowable</u> .	With the approval of the respective division vice president, employees who require internet service to conduct University business at home may receive a taxable allowance (i.e., added to the employee's regular pay) of up to \$40.00 per month intended to	To request an allowance, complete an RIT Cellular Phone/PDA & Internet Service – Allowance Request Form one time per fiscal year. The authorized annual allowance amount will be added to the employee's base pay during

	However, employees who require home internet service to conduct University business based on the nature of their specific job responsibilities may be entitled to receive a taxable allowance.	offset a portion of the cost of such service.	each regular pay period (i.e., up to \$40 * 12 / 24 pay periods).
3. Cell Phone	Cell phone expenses paid by the University are generally unallowable unless required by the department for the employee to complete his/her job responsibilities.	<p><u>Option 1</u> With the approval of the respective division vice president and submission of a Personal Cellular Phone/PDA Reimbursement Request Justification Form, employees may request reimbursement for the business portion of their personal monthly cell phone expenses.</p> <p><u>Option 2</u> With the approval of the respective division vice president, departments may opt to pay eligible employees a taxable allowance (i.e., added to the employee's regular pay) of up to \$40.00 per month intended to offset a portion of the cost of such service. Note: if an employee has both a cell phone and a PDA, the maximum allowance amount increases to \$80.00 per month.</p> <p><u>Option 3</u> With the approval of the respective division vice president, if there is a demonstrated cost savings to the University for a department to purchase equipment and contracts for its employees (i.e., for shared</p>	<p>Complete a Personal Cellular Phone/PDA Reimbursement Request Justification Form each fiscal year to be maintained on file in the Accounts Payable Office. Each month, calculate the % of the bill used for business use, complete an Invoice Payment Form to request reimbursement, attach the original invoice, and forward to Accounts Payable for reimbursement.</p> <p>To request an allowance, complete an RIT Cellular Phone/PDA & Internet Service – Allowance Request Form one time per fiscal year. The authorized allowance amount will be added to the employee's base pay during each regular pay period (i.e., up to \$40 * 12 months / 24 pay periods).</p>

		minutes), it is allowable for the monthly bill to be paid directly by the University.	
4. PDAs	Expenses for PDAs paid by the University are generally unallowable unless required by the department for the employee to complete his/her job responsibilities.	With the approval of the respective division vice president, departments may opt to pay eligible employees a taxable allowance (i.e., added to the employee's regular pay) of up to \$45.00 per month intended to offset a portion of the cost of such service. Note: if an employee has both a cell phone and a PDA, the maximum allowance amount increases to \$80.00 per month.	To request an allowance, complete an RIT Cellular Phone/PDA & Internet Service – Allowance Request Form one time per fiscal year. The authorized annual allowance amount will be added to the employee's base pay during each regular pay period (i.e., up to \$40 * 12 months / 24 pay periods).

Note: Expenses related to equipment purchases are not reimbursable to the employee unless the cellular phone/PDA is used exclusively for business use (i.e., the employee carries both a personal and business cell/PDA). When a device will be used exclusively for business use, contact the Purchasing department to obtain information about standard packages from preferred vendors prior to making a purchase and committing to a contract. Typically, RIT will reimburse up to the amount of a standard device only.

For more information about switching your cell phone service to personal liability, refer to the document [How to Switch Your RIT Paid Cell Phone/PDA to “Personal Liability](#) located on the Controller's Office web page.