Interim Policy and Procedure

Internet for Business Use

Effective Date: March 16, 2020
Review Date: February 8, 2021

San Diego State University Research Foundation (SDSURF) is deeply appreciative of the adaptability and resiliency of its employees as they continue working remotely due to COVID-19.

As mandatory remote work continues, SDSURF wishes to clarify the types of services that are generally acceptable for reimbursement to support effective telework. This interim policy establishes the rules and guidelines pertaining to internet service reimbursement.

Applicability
SDSURF employees who are now working from home in response to their employer’s request and instruction are entitled to reimbursement of internet services based on a prorated formula and proof of the employee’s monthly costs.

This policy applies to the mandatory telework required due to the pandemic and will be reassessed once SDSURF returns to in-person work under the repopulation plan.

Purpose
The purpose of this interim policy is to clarify SDSU Research Foundation’s internet reimbursement allowance guidelines. The following assumptions apply:

1. This interim policy has been implemented due to the COVID-19 global pandemic under the work from home/stay at home orders. Once work from home is no longer mandated by the Research Foundation, this policy will no longer be in effect.

2. During the mandated work from home time-period employees using internet and wi-fi to access business computing for work purposes may request reimbursement of a portion of their cost.

3. Employees may request a reimbursement for a percentage of internet costs that directly relate to SDSU Research Foundation business.

4. Allowances will not be provided for other related equipment. Employees should utilize Zoom or similar technology for necessary phone communications. If you
are in a position where the type/volume of calls you make are not possible using Zoom, please contact your supervisor to discuss other arrangements.

5. The cost of the reimbursement will be allocated to the source of funding under which the employee is paid.

**Guidelines**

The expense reimbursement for a portion of internet charges is generally tax-free and will be issued through Accounts Payable on a quarterly basis.

- Monthly Service Charges: Expense reimbursement of internet service fees will be paid to the employee based upon the actual cost of her or his service plan (refer to the calculation on the Authorization and Disbursement Request for Business-Related Internet Service Reimbursement form). The employee is required to attach a copy of her or his monthly service plan statement and a certification to the effect that it is representative of what she or he paid in the previous quarter.
  - The percentage reimbursement varies based on the number of individuals in the employee's household.
  - To avoid a taxable transaction for an employee, the reimbursement shall not exceed the actual cost of the service fees actually incurred otherwise the reimbursement is taxable to the employee.
  - The first request can cover March 15, 2020 through December 31, 2020. Subsequent requests should be made on a quarterly basis.

Employees should contact their supervisors with questions related to the reimbursement. Project Directors should contact their grant specialist with questions related to the allowability of these costs on individual grants and contracts.

Questions regarding completion of the related forms or computation of the reimbursement should be directed to Accounts Payable at sdsurfap@sdsu.edu or at (619) 594-3177.