

DePaul University

Business Use of Personal Cell Phone and/or Internet Access Reimbursement and Submission Guidelines

DePaul University will reimburse employees for business use of their personal cell phone and/or internet access via either a taxable stipend, paid through Payroll, or a non-taxable reimbursement, paid through Accounts Payable. The following guidelines should be use for determining the amount of payment or reimbursement and, if applicable, appropriate documentation for submission.

Taxable Stipend

- The per diem amount for the taxable stipend is \$2.50 for cell phone **or** internet access or \$3.75 for cell phone **and** internet access. Below is an example of amounts based on the number of days worked:

Number of Monthly work days Using Personal Service for DePaul Business Purposes	Cell Phone or Internet Access	Cell Phone and Internet Access
1	\$2.50	\$3.75
5	\$12.50	\$18.75
10	\$25.00	\$37.50
15	\$37.50	\$56.25
20	\$50.00	\$75.00

- The *Mobile Device/Internet Service Authorization Application* form should be used by the employee and manager to request a stipend paid via Payroll.
- Under the stipend option, the stipend will remain in effect from the date the approved Application is processed by Payroll until the end of the calendar year. Full calendar year stipends will be paid over twenty-four pay periods. Stipends will cease upon termination.
- Taxable stipends are only available to full-time faculty and staff.

Reimbursement

- Alternatively, employees may submit a reimbursement request through Accounts Payable for the actual amount of time they use their cell phone and/or internet access by providing a statement, which indicates the total number of minutes either was used, in a month, for university business purposes. A percentage of monthly use will be calculated, and the resulting percentage should be applied to the monthly cost of service to determine the amount of a monthly reimbursement. A sample statement is provided at the end of these guidelines. A monthly bill, showing the name of the employee or with the employee's address requesting reimbursement and the total monthly cost of service must accompany the reimbursement request.
- Employees who assert their entire cell phone and/or internet access is used for DePaul business purposes must submit a reimbursement request to Accounts Payable. Along with the documentation referenced above, the request must also include a signed statement indicating the entire amount of the bill is used for DePaul business purposes and providing a reason the university is paying the entire amount of an employee's bill. The statement must

also include a reference to the fact that the employee does not use the cell phone or internet access for personal purposes.

- Employees other than full-time faculty and staff must use the reimbursement method through Accounts Payable.
- Employees must submit a copy of their cell phone and/or internet access bill with every reimbursement request. Requests, which do not include such documentation, will be returned for proper documentation. The university deems \$100 per month for cell phone or internet access or \$150 per month for cell phone and internet access to be the maximum reasonable amounts for a monthly reimbursement through Accounts Payable, provided the request contains appropriate supporting documentation. Reimbursement requests greater than the above maximum reasonable amounts will require approval by the Accounts Payable Manager.
- Employees may use their DePaul ProCard to pay a personal cell phone and/or internet access bill, however, the ProCard charge cannot exceed the amount of the bill(s), which represents DePaul business use. All applicable documentation must be provided which establishes the amount of the ProCard charge.
- Employees who had an established cell phone and/or internet access arrangement with a department, prior to the establishment of these guidelines, must continue to charge the amount related to their DePaul related use to the same cost center as before these guidelines were established; amounts related to these arrangements may not be charged to the centralized university budget.

General Guidelines

- Employees may select either the stipend or reimbursement method once per year. Once an employee has selected a method, the employee may not change methods for that year.
- In no case should a stipend or reimbursement amount exceed the actual amount of an employee's cost for such service.
- If work from home is required by the department (i.e. the university does not provide a permanent office space for an employee), reimbursement for internet access will remain a valid reimbursable/stipend expense.
- If the university provides office space for an employee, on a limited basis, but requires an employee to work from home some days (e.g. office is available two days a week and employee works from home three days a week), then the employee may request reimbursement/stipend for the amount associated with the days worked at home.
- Funding for both stipends and reimbursements will be funded from a central university budget; however, both will require manager approval before submission. Federal and state funded project funds cannot be used to provide either a stipend or reimbursement of cell phone or internet access.
- Financial Affairs reserves the right to request additional information regarding any reimbursement or stipend request. A case where additional information may be requested includes, but is not limited to, receiving requests from two or more employees residing at the same address. Additional information includes, but is not limited to, written justification, from the employee(s), as to the amount(s) being requested or copies of bills to substantiate the amount(s) being requested.
- Financial Affairs, at its sole discretion, reserves the right to modify and interpret these guidelines.