

Policy and Procedure

Reimbursement of Internet Cost for Business Use

Effective: April 21, 2023

San Diego State University Research Foundation (SDSURF) offers hybrid or remote work schedules for employees. **This policy establishes the guidelines and procedures pertaining to internet service reimbursement while working remotely** and replaces the interim policy issued in 2020 and revised policy dated August 23, 2021.

Applicability

SDSURF employees who have been authorized to work a hybrid or remote schedule may be entitled to partial reimbursement of internet services based on a prorated formula and proof of the employee's monthly internet service cost.

Employees should contact their supervisors with questions related to their requests for reimbursement. PIs should contact their grant specialists with questions related to the allowability of these costs on individual grants and contracts. In the case of KPBS, The Campanile Foundation, and Global Campus, the applicability of the policy will be determined by their respective leadership. Other questions on applicability may be forwarded to SDSURF Human Resources at sdsurfhr@sdsu.edu.

Guidelines for Reimbursement

1. Employees working an authorized hybrid or remote schedule using personal internet and wi-fi services for work purposes may request reimbursement for a portion of the actual cost of their service plan.
2. Reimbursement for business use of internet cannot exceed 23.8% of the service provider's monthly fees to be considered a tax-free reimbursement to the employee and shall not exceed the actual cost of the service plan.
3. SDSURF will not reimburse the employee for other related equipment.
4. The cost of the reimbursement will be allocated to the source of funding under which the employee is paid or to other discretionary funds identified by the PI as an alternative source for the expense.

Procedures

1. After determining eligibility and funding source for the expense, complete SDSURF's Disbursement Request for Business-Related Internet Service form.
2. Attach one copy of the service provider's monthly statement in the period being reimbursed to show proof of the monthly expense. If the monthly fees changed in the quarter, provide two statements, the first with the old monthly rate and a subsequent month statement showing proof of the new monthly rate.
3. Enter the monthly rate on for form and number of individuals in the household using the internet.
4. Enter the percent of business use based upon your hybrid remote work schedule.

<u>Percentage of Business Use</u>	<u>Total Number of Remote Workdays</u>
23.8%	5 Days a week – 100% remote
19.0%	4 Days a week – 80% remote
14.3%	3 Days a week – 60% remote
9.5%	2 Days a week – 40% remote
4.8%	1 Day a week – 20% remote

5. Enter the number of months to be reimbursed.
6. Reimbursements will be issued through Accounts Payable on a quarterly basis. Employees have ninety days after the quarter end to submit their approved disbursement request for reimbursement.

<u>Internet Service Period</u>	<u>Due to Accounts Payable</u>
July through September	December 31
October through December	March 13
January through March	June 30
April through June*	September 30

*(*Every attempt should be made to pay April through June reimbursements before the end of the fiscal year)*

7. Requests received more than ninety days after the service period will not be eligible for reimbursement.
8. If excess usage is needed, please provide additional written justification for further approval.
9. Questions regarding completion of the related forms or computation of the reimbursement should be directed to Accounts Payable at sdsurfap@sdsu.edu or (619) 594-6891.