


From: [Silverman, Celestine](#)
To: [SRBA-CENTRALADMIN-L@LISTS.UPENN.EDU](#); [SRBA-SCHOOLCENTER-L@LISTS.UPENN.EDU](#)
Subject: Presentations and recording
Date: Friday, May 31, 2024 4:16:00 PM
Attachments: [image001.png](#)
[image002.png](#)
[Mobile Device Guidelines - Sr. BA 05.29.24 \(no notes\).pptx](#)
[image003.png](#)
[SENIOR BA MEETING Agenda.docx](#)
[Sr. BA Closing 4.29.2024 with notes.pptx](#)

Good afternoon,

Attached are the presentations and agenda from Wednesday's Senior BA meeting. I am also including the link below to the recording of the meeting in case you missed it and would like to watch,

Remember you can always go to our [Senior BA Website](#) to find any past presentations as well as any announcements/correspondence we have sent to the group. To find past meeting recordings, just scroll down your TEAMS chat stream and look for the meeting you are interested in and click on the recording.

 [Senior BA Meeting \(4thQ FY24\)-20240529_181640-Meeting Recording.mp4](#)

Thanks, and have a great weekend.

***Celestine Silverman, PACE, CEAP – Certified Administrative Professional
Business Administrator***

Office of the Comptroller
University of Pennsylvania
3451 Walnut Street | 312 Franklin Building
Philadelphia, PA 19104
215-898-7593 (office) | 610-608-7206 (cell)
celes@upenn.edu



SENIOR BA MEETING
Wednesday, May 29, 2024
1:30pm – TEAMS

1:30pm-1:35pm	Welcome
1:35pm – 1:55pm	Year-End School Closing Information Shane Pyle & Sary Rosado – Financial Reporting
1:55pm-2:05pm	Mobile Device Guidelines Kate Carangi, Corporate Tax, Compliance & Payroll
2:05pm – 2:20pm	Procurement Transformation Mark Mills – Procurement Services

Mobile Device Guidelines

Kate Carangi

Senior BA Meeting
May 29, 2024

Policy Changes

- Policy #2328 Payments for or Reimbursements of Costs Associated with Telephones other than Cellular Telephone – now defunct
- Policy #2329 Payments for or Reimbursements of Costs Associated with Cellular Telephone – renamed “Mobile Device Guidelines”

Overview

- Realign policies to current technology within IRS guidelines
- Provide a minimum standard for mobile devices
 - Schools and centers can implement more stringent policies
- Two options:
 - University provides a mobile device
 - University gives an allowance for personal cellular service plan

Devices Provided by Penn

written justification of business reason



Business Administrator



written approval from Dean or VP

Devices Provided by Penn

- **Not taxable** to employee if there is a substantial business reason
- **Taxable** to the employee if no substantial business reason
 - Report to Payroll Office for imputed income purposes
- Cannot use grant funds

Allowance for Personal Cellular Service Plan

department decides on a reasonable dollar amount



department receives preapproval from Human Resources



process through Workday (Allowance Plan – Communication Device)

Allowance for Personal Cellular Service Plan

- The allowance is **taxable** and gets reported on the employee's W-2
- Employee is responsible for payments to the provider

Final Points

- IRS Guidelines
- Schools and centers should review device and allowance recipients annually