

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