Mobile Device Guidelines

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Senior BA Meeting
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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