

Policies of the University of North Texas	Chapter 10
10.004 Broadband Internet Connection Allowance	Fiscal Management

Policy Statement. The purpose of this Policy is to establish University policy regarding the payments of allowances for broadband Internet connection charges to University employees for the use of those connections in conducting University business.

Application of Policy. Total University.

Procedures and Responsibilities.

I. **Eligibility.** The University will provide an allowance for an employee's home broadband Internet service when that service is regularly used for conducting official UNT business. Allowances will be allowed only when official business cannot be performed expeditiously from the employee's campus office, the University business need is time- and/or mission-critical, and other forms of data service (such as dial-up) are not adequate to meet the employee's need for Internet service. An example of a critical need is a mission-critical system being unavailable for unacceptable periods of time in order for the employee to travel to campus to bring the system back into an operational state.

The employee's department head as well as the Dean or Vice President responsible for the department must approve the allowance and provide funding for the service. To receive the allowance, the employee must complete a Broadband Service Allowance Request form justifying the need and sign the form indicating that he/she has read and understands this policy. The department head's signature on the form authorizes the payroll department to establish the allotment covering the broadband service expenses. The Dean or Vice President with responsibility for the department must approve the allowance. The department head must review eligibility and plans at least annually, by having the employee present representative monthly bills. It is the responsibility of the requestor to inform the authorizing person (department head) of any changes in his/her status or need for the use of the service.

Responsible Party: Departmental Dean or Vice President

II. **Allowance.** Because broadband Internet service usage cannot be metered by type of usage and because such service can be used for personal as well as business purposes, the University will provide an allowance, not to exceed 50% of the cost of that service, to employees for the portion of a broadband Internet service plan that is used for official business purposes on an average monthly basis. Only the portion of the service directly attributable to Internet service (e.g., not basic television cable service) is eligible for an allowance. The allowance will be paid at a fixed monthly amount that is established by the department head and is approved by the department's Dean or Vice President. The employee is responsible for contracting with a broadband Internet service provider, for paying any initial plan charges, for the purchase of any required equipment, and for paying the plan's bills.

Allowances will be paid as a miscellaneous addition to the employee's regular paycheck and are subject to FICA and tax withholding. Employees may choose to detail their broadband Internet service expenses as a business expense when filing income tax forms.

Responsible Party: Departmental Dean or Vice President

III. Exceptions. Special circumstances of an employee's job responsibilities at the University may justify a higher level of reimbursement as an exception to the standard policy above. Any exception to the policy must be approved by the Vice President for Finance and Administration.

Responsible Party: Vice President for Finance and Administration

References and Cross-references.

None

Forms and Tools.

None

Approved: 9/1/2004

Effective:

Revised: *3/11 format only