

Student Workers and Teaching and Research Graduate Assistants Reimbursement for Personal Cell Phone and Home Internet Data Usage Applicability During COVID-19 Pandemic

As a result of government and University restrictions arising from the COVID-19 pandemic, a significant portion of University student workers and teaching and research graduate assistants have temporarily transitioned to remote work arrangements. Student workers and graduate assistants who incur costs for connectivity to University technology and applications by using personal cell phone and/or home Internet data plans are eligible for reimbursement of such costs up to a total of \$50 per month if such costs are (a) incurred within their scope of student work, teaching or research responsibilities; (b) directly related to services performed for the University; and (c) authorized or required by the University.

Requests for this COVID-19-related reimbursement must be authorized by the student's supervisor and budget supervisor.

Requests for reimbursement should:

- Include a completed and approved reimbursement form coded to the appropriate COVID Accounting Unit¹ and Account 6230, Telecommunications.
- Include supporting documentation (personal cell phone and/or home Internet data plan invoice); and
- Be submitted within **90 days**² of the period when the expense was incurred.

This COVID-19-related reimbursement will be applicable beginning as of March 2020 and until such time that government and University COVID-19 restrictions are lifted OR the end of the student's work/teaching or research graduate assistant appointment ends, whichever is earlier.

¹ 101813 – COVID Auxiliary; 101814 – COVID Administrative; 101815 COVID Academic

² Reimbursements submitted more than 90 days following the end of the month to which they pertain will be considered taxable income and subject to income and withholding taxes.