UTM – Policy on reimbursing costs of home internet and cell phone

Approved by the Dean and CAO and effective October 6, 2015

In recent years, the use of cell phones and other electronic devices has increased substantially. Recognizing that computers and cell phones may be used for the same purpose, employees frequently work outside of their office, and that these devices are available for both University Business and personal use, the following policy has been established.

1. **Staff** – the cost of home internet is not reimbursable for staff

2. **Academic department Chairs, program Directors, and Chief Librarian:**
   a. the expense may be charged to the unit’s operating account
   b. the cost of home internet and cell phone in total is reimbursable up to a maximum of $150 per month (before taxes)
   c. this section does not apply to Associate or Assistant Chairs or Assistant or Associate Directors
   d. when travelling, unit heads are expected to purchase a travel package in advance and additional charges incurred as a result of not making this arrangement are not reimbursable. For suggested travel packages, please refer to the UTM IITS website: [https://www.utm.utoronto.ca/iits/cellular-and-data-plans](https://www.utm.utoronto.ca/iits/cellular-and-data-plans)

3. **Faculty who are not departmental Chairs (including tenure stream faculty, lecturers, librarians, Associate and Assistant Chairs and Associate and Assistant Directors):**
   a. the expense may be charged to an UTFA/PERA expense account
   b. the expense may be charged to a research grant account if in accordance with the relevant granting agency policy
   c. the expense cannot be charged to a University operating account
   d. the expense may be reimbursed as long as it is for legitimate University business purposes. Any personal use of home internet or cell phone is considered to be a taxable benefit. Note that NO taxable benefit accrues for personal use if the plan is a basic plan for a fixed cost and the personal use does not result in additional costs. Faculty are encouraged to optimize the value of their plan
   e. when travelling, if faculty are required to use a cell phone or other electronic device for University business, they are expected to use WiFi whenever possible. If actually required to be available to participate in specific phone meetings or accessing documents, faculty should arrange, in advance, to purchase a reasonable travel package. Incremental charges incurred as a result of not making this arrangement are not reimbursable. Please refer to the UTM I&ITS website for suggested travel packages as per 2 (d) above

For administrative simplicity, claims may be submitted every few months instead of monthly.