

Procedure 24000a: Expenditures for Remote Work Assignment

Scope and Purpose

This procedure applies to all Virginia Tech employees eligible for remote work assignment, also referred to as telework, for a period greater than 60 days. It is intended to provide guidance for remote work expenditures ensuring good stewardship of university resources. A clear business purpose must be provided for all uses of Virginia Tech funds. These guidelines define best practices and ensure all remote work expenses incurred by the university are reasonable and necessary. For employees with ADA accommodations, the department is responsible for implementing the ADA accommodation including the required equipment and delivering of the required equipment. All remote work expenses must be funded by the university department approving the charge.

The university will not provide any individual guidance to the remote employee regarding potential tax or insurance implications arising from the remote work arrangement nor any guidance regarding any local laws/regulations that may apply. Should the employee have any tax, insurance, or legal questions related to routine remote work, the employee is encouraged to consult with their own legal and/or tax professional.

A. Procuring Supplies and Equipment for Remote Employees

Departments may purchase office supplies, software, computers, laptops or other necessary equipment for remote employees utilizing HokieMart as the preferred method or the university purchasing card in situations when it is the only payment option available. Vendor delivery of all allowable supplies or equipment for remote work employees should always be made to an official university address with distribution to the remote work employee made from that location. The Virginia Tech Procurement Department may grant an exception for direct delivery of supplies or equipment to addresses not directly associated with the university when the remote work location is greater than fifty (50) miles from a university location. Approval for an alternative delivery location must be coordinated through the VT Procurement Department.

Virginia Tech provides equipment in accordance with each employee's responsibilities. This usually will consist of a laptop computer, a monitor, mouse, keyboard, headset, and university phone number. Per Virginia Tech Policy No. 3950, Fixed Asset Accounting, university employees are personally responsible for protecting all university fixed assets and other property entrusted to them and for helping protect all university assets in general. In addition, departments are required to document and control equipment loaned to employees to conduct work on university business at home. At a minimum, there should be written authorization from the department head, documentation of the university business purpose, and signed consent by the employee to return the equipment upon request or upon termination of the

employee. A sample form to document this process is available on the Controller's Office website.

Departments may use their outbound FedEx or UPS accounts to ship items to fully remote employees when the remote work location is greater than fifty (50) miles from a university location. Departments may also choose to provide fully remote employees, in excess of fifty (50) miles, with FedEx or UPS prepaid shipping labels to return items to the university.

Home office expenses are not reimbursable. For employees with ADA accommodations, the department is responsible for implementing the ADA accommodation including the required equipment and delivery of the required equipment.

Printers, copiers, scanners, fax machines, shredders, white boards, office chairs, and other traditional office supplies will be located on-site, and therefore are not reimbursable.

B. University provided Remote Work Location Allowance (RWLA) for the following expenses may be provided:

- In accordance with Virginia Tech Policy No. 4325, Alternate Work Site and Telework Policy, departments may provide a monthly allowance for internet service at an employee's assigned remote work location, cell phones for business use (see Policy No. 3960, Mobile Communication Devices), or reimburse an employee for business-related long distance calls made from their personal telephones. The university is not responsible for other costs associated with a remote work location.

With the technological advances in telecommunications in recent years, quality and availability of internet service has expanded, and many faculty and staff have already purchased high-speed home internet service, typically through their cable television or home phone service provider for their personal home use. Many faculty and staff continue to engage in professional as well as personal activities from home and these activities often depend on the internet. Those professional activities from home do not provide a sufficient reason for the university to bear 100% of the cost of home internet service. Additionally, a teleworking employee permanently assigned to a remote work location avoids commuting costs. Therefore, an allowance may be paid to teleworking employees to compensate for employee-incurred, business-related telework connectivity expenses supporting employee-owned or university owned/issued equipment such as computers.

University Controller's Office Procedure 24000a establishes the process by which a department may provide an allowance to a remote employee.

- A fully remote employee equivalent to 0.5 FTE or greater is eligible for a remote work location allowance (RWLA). A hybrid schedule or sporadic remote employee is not eligible for a RWLA. Hybrid scheduled remote work is viewed primarily as a personal convenience for the employee; the savings in employee commuting time and costs generally render financial reimbursement unnecessary.
- An employee assigned to a remote work location for more than 60 calendar days is eligible for an RWLA.
- Departments may provide a remote work location allowance in addition to a university-provided cellular phone or Mobile Communication Device Allowance (MCDA) per Virginia Tech Policy No. 3960, Mobile Communication Devices, when the employee meets one or more of the eligibility criteria defined in Policy 3960. Departments must consider the nature of the employee's work responsibilities and ensure that university-paid costs are justified when authorizing an RWLA in conjunction with a Unified Communications Softphone, university-provided mobile communication device, university-provided broadband data card, or MCDA.
- If a remote employee is determined eligible to receive an RWLA, payment of the allowance will be made to the individual through the semi-monthly payroll process and will be taxable to the individual. The allowance cannot be paid in advance of the actual cost incurred. The employee's home department will be responsible for verifying employee outlays for covered services upon request.
- The RWLA is only allowed when a university flexible work agreement or a change of duty station form, as required, is properly executed. Allowances are not permitted on a retroactive basis.
- Home departments are responsible for timely discontinuance of the flexible work agreement and the RWLA.
- An employee receiving a RWLA would be eligible for reimbursement of all allowable travel expenses when in travel status.
- The RWLA amount is set by the Controller's Office based on a pro-rated market cost for internet services.

C. The following remote work expenses may be reimbursed:

- Business-related long distance calls made from the employee's personal telephone accumulating to \$10.00 or more. If the employee has been provided a university issued phone or a mobile communication allowance, reimbursement is not allowed.

- With an approved flexible work agreement for a fully remote employee whose remote work location is more than 50 miles from the campus, departments may provide allowable travel reimbursement for trips to a campus location for official university business.
- Remote employees may be reimbursed for other necessary or emergency expenses which are not specifically defined in this procedure. Such exceptions should be requested in writing to and approved by both Procurement and Accounts Payable prior to the purchases being made.

D. The following remote work expenses will not be reimbursed:

- Private worksite or employee home expenses such as electricity, insurance, maintenance, alteration for office purposes, furniture, and other similar personal expenses.
- Purchase costs, maintenance expenses, or add-on service fees associated with employee-owned items or related services.
- Travel to campus where the fully remote location is less than 50 miles from the campus or the approved flexible work agreement supports a hybrid schedule.
- Meal expenses related to a virtual or Zoom meeting, including gift certificates or expenses from food delivery services.

See Controller's Office Procedure 20310a – Business Meals and Refreshments

https://www.controller.vt.edu/content/dam/controller_vt_edu/procedures/accountspayable/20310a.pdf

- Software, office supplies, computers, laptops, or other necessary equipment. (These items will not be reimbursed as employees will be provided these by their department. Section A above.)

References:

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/20310.pdf

https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/50535.pdf

<https://law.lis.virginia.gov/vacode/2.2-203.1/>

https://www.dhrm.virginia.gov/docs/default-source/hrpolicy/pol1_61.pdf?sfvrsn=2

<https://policies.vt.edu/assets/3950.pdf>

<https://policies.vt.edu/assets/3960.pdf>

<https://policies.vt.edu/assets/4325.pdf>