

1.0 Purpose

- 1.1 This policy is designed to:
- Assist departments to determine staff eligibility for a wireless communication device and home internet service;
 - Define the process for obtaining a wireless communication device and device upgrades and home internet service; and
 - Provide guidelines on appropriate usage, acceptable expenditures, and cost reimbursements.

2.0 Applicability

- 2.1 Wireless communication devices/plans and/or home internet service will be provided by UNB to Senior Administrators who request either service, with the appropriate one-over-one approval, following the Canada Revenue Agency (CRA) regulations on the personal portion being a taxable benefit.
- 2.2 A Senior Administrator may also approve a wireless device/plan for an employee based on job requirements such as the following:
- Supports mission-critical systems or provides critical campus services and is required to be available immediately both within and beyond normal business hours;
 - Is not normally present at a fixed workstation and provides nomadic support where rapid response is often required;
 - Is in a role requiring frequent travel, mobile connectivity and rapid availability;
 - Demonstrates a need to have mobile access to critical information and documents; or
 - Is engaged in research activities where the device is required to meet research objectives and is an eligible research funded expense.
- 2.3 Wireless communication devices/plans will not normally be issued to student assistants, part-time employees, temporary employees, or consultants.
- 2.4 A Senior Administrator may also approve reimbursement for home internet use for an employee and is normally extended only to employees as follows:
- Support mission-critical systems or provide critical campus services and are required to login from remote locations to resolve system problems on an on-call basis, or
 - Must update key web pages remotely during emergencies or when rapid updates are required to ensure timely communications to various audiences, on an on-call basis, or
 - Full-time employees who have not been provided with office space with Internet access on a campus, or
 - Employees utilizing their Professional Development Allowance, under the applicable Collective Agreement, pursuant to applicable guidelines consistent with CRA rules and regulations, or
 - Employees utilizing available research funds, pursuant to the applicable guidelines as noted in Section 2.5, consistent with CRA rules and regulations.

- 2.5 This policy governs the payment of mobility expenses from all sources of funds provided or administered by the University with the following exception:
- a) Research accounts may have an exception, but only if external grants/contracts specifically allow for such expenditures. In these cases, a copy of the applicable clause from the grant/contract is to be included with the appropriate supporting documentation.

3.0 Definitions

3.1. Employee

"Employee" is defined as an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the individual and the University. For clarity, this term includes support staff, management and professional staff, senior administration, researchers, and faculty members, including anyone employed through a personal services contract.

3.2. Senior Administrator

"Senior Administration" is defined as a member of the University Management Committee, a Dean, Director Member, and the SJ Senior Advisory Committee.

3.3. Equipment or Devices

"Equipment or device" is defined as cell phones, smart phones, pagers, tablet computers (including iPads or Android tablets) and mobile data sticks (such as the Turbo Stick or similar devices) and applies to all employees or other authorized representatives who have responsibility for any mobile device issued by UNB, or who may conduct business on behalf of UNB while using any wireless communication equipment or device.

3.4. Home Internet use

"Home Internet use" is defined as only the Internet portion, which may be bundled by service providers with other products such as home telephone services and/or television service and will be reimbursed to only employees who are eligible as per Section 2.4.

4.0 Implementation

4.1. Standard Voice, Data and Texting Plans

Device usage should not exceed the usage specified in the current device agreements. Employee charges that consistently exceed expected expenses will be reviewed and reimbursement by the employee to the University may be requested. Only those Wireless communication devices approved by a Senior Administrator and issued through ITS will be authorized and supported. Standard services include call display, message centre/voice mail and the ability to send/receive picture, video and text messages.

4.2. Non-Standard Data Plans

If the employee has a demonstrated need for a data plan than the standard one gigabyte package, the Supervisor/Department Chair in charge of the requesting area may approve the larger three or six gigabyte package. Users who exceed data allocations for three consecutive months will automatically be moved to a higher data package, up to six gigabytes. If a user consistently exceeds six gigabytes per month of usage the purchase of additional lines to cover additional data usage may be required.

4.3. Equipment & Devices

Standardization of device types and usage expectations will reduce unnecessary costs and ensure that the assigned device performs as expected in the UNB environment. Information Technology Services (ITS) will administer and negotiate wireless communication device agreements on behalf of UNB. The device cost and MDM (Mobile Device Management) software license cost will be charged to the requesting department. Devices are purchased outright, and are not amortized over the period of an individual contract.

4.4. Service Cancellation/Termination/Resignation

- a. The employee's immediate supervisor may request deactivation of a wireless communication device and terminate related services at any time from ITS.
- b. Termination fees will be the responsibility of the employee's department. ITS may be consulted to identify such costs.
- c. Upon termination or resignation of an employee, the device and its associated phone number (if any) remain the property of UNB and must be reassigned within the department or returned to ITS for termination.

4.5. Operating Costs/Damage/Loss

- a. All UNB purchased wireless communication devices will be assigned an identity tag or will be tracked via mobile device management software. Existing wireless communication devices must be returned to the ITS Mobility Resource Centre in Fredericton or Information Services and Systems (ISS) in Saint John before replacement devices will be issued.
- b. Damage, loss or theft of a UNB-owned wireless communication device must be reported immediately to the employee's supervisor and ITS. Personal devices that may contain UNB data that are lost or stolen must be reported as well.
- c. The cost to replace lost, stolen or damaged devices is the responsibility of the department. Surplus devices no longer required by a department are to be returned to ITS for use as backup devices in the UNB device loaner pool or for recycling.

4.6. International/U.S. Travel

- a. UNB standard plans for voice, data and texting are designed for use only within Canada. Usage outside of Canada can result in significant additional charges, potentially amounting to thousands of dollars.
- b. Roaming charges are the responsibility of the employee who will be travelling. If an employee incurs excessive charges, UNB may cancel the employee's device, request return of the device, and request that the employee reimburse the University for the excessive charge.
- c. To reduce the cost of excessive travel charges, various voice, data and texting plans should be added when required for travel. Prior to travel, the employee must contact their supervisor for approval. After receiving approval, the employee must arrange with ITS to have the appropriate plan added to their package. ITS normally requires one week notice of roaming requirements.

4.7. Account Charges/Research/Invoice

- a. Sufficient funds must be available in the account budget to cover on-going charges associated with UNB-owned wireless communication devices. All monthly operating costs for wireless communication devices will be charged to object code 71420.
- b. Approved research funded wireless communication devices must be returned to ITS when project funding has been depleted.
- c. Monthly charges will be viewable via a portal.

4.8. Personal Use/Appropriate Use

- a. UNB recognizes that wireless communication devices may be used for *incidental* personal use. Due to CRA taxable benefit regulations, any charges that reflect significant personal use including download of applications, international roaming, airtime, long distance (calling from Canada to other countries or while in other countries), data and texting will normally require that the employee reimburse UNB.
- b. Employees must adhere to provincial legislation governing the use of mobile communication devices while operating a vehicle. UNB expects that drivers do not operate a wireless communication device in a vehicle unless the vehicle has been removed from the flow of traffic and is at a full stop.
- c. Wireless communication devices provided by UNB are subject to the UNB Information and Communications Technology Acceptable Use Policy.

4.9. Reimbursement for Home Internet use

- a. Employees may be reimbursed for Internet services at home provided the criteria in Section 2.4 have been met.
- b. There will be no direct billing to UNB for home internet use.
- c. Please refer to Appendix A for the reimbursement procedures.

4.10. Reimbursement for Personally Owned Wireless Communication Devices

- 4.10.1 In order to be reimbursed for costs incurred on personally owned devices while conducting UNB Business, the following conditions must be met:
 - a. Department *pre-approval for normal use* by the Supervisor/Manager/Department Chair responsible for the area.
 - b. All reimbursement requests must be submitted through an approved [Personal Reimbursement Form](#) and are subject to the reimbursement procedures as outlined in the [Expenditure Guidelines Policy](#).
- 4.10.2 Reimbursement for personally owned wireless devices is limited to costs beyond the normal monthly fee that can be proved to be related to UNB business. Employees may be reimbursed for UNB business calls made on their own wireless communication devices if those business calls incur charges exceeding the monthly allocation of data or minutes. A copy of the wireless communication device bill showing the call detail must be attached. If the copy of the bill does not indicate to who the call was placed, UNB may request further information, or deny reimbursement. Employees may be reimbursed for UNB business calls made on their own wireless communication devices only if those business calls incur charges exceeding their monthly allocation of data or minutes. The following expenditures are not eligible for reimbursement:
 - a. The cost of a personally owned wireless communication device, or protective cases for personal devices;
 - b. The cost of a plan, set up fees or monthly access fees for a personally owned wireless communication device; and
 - c. Roaming charges and text messaging charges.

4.11. Security Requirements

- a. Wireless communication devices, particularly smart phones and tablet computers, can hold confidential information such as email or other electronic documents. As a result, steps must be taken to secure ANY wireless communication device including but not limited to those wireless communication devices not owned by UNB upon which confidential UNB information may be stored.
- b. Users of such wireless devices must, at a minimum, configure such wireless devices to require a password, code, unique gesture or other biometric feature to unlock the device before use. If available, features such as automatic wiping of the device after 10 failed attempts to log into the device must be enabled.
- c. Users are not permitted to alter UNB-owned devices through so-called "jailbreaking" or other unauthorized modifications of the device's operating system.

5.0 Interpretation of Policy

Questions about the interpretation of this policy and/or procedures, or its application to specific cases, should be directed to:

- a. The ITS Mobility Resource Center for advisory services for best practices and cost reduction in the selection of approved devices and optional data plans (including upgrade eligibility and pricing); or
- b. Financial Services for questions involving reimbursement procedures.

APPENDIX A

Reimbursement for Home Internet Use

- 1.0 Reimbursement of monthly charges of Home Internet usage will only apply when the criteria in Section 2.4 in this policy exist. Employees choosing to do research or work from home, who do not meet the criteria in Section 2.4, are not eligible.
- 2.0 Reimbursement of Home Internet is considered by the Canada Revenue Agency (CRA) to be a taxable benefit for the personal portion of the use, therefore the University does not reimburse for any personal portion. For more information, please refer to Appendix C.
- 3.0 Claimants are limited to a maximum reimbursement of the lesser of their unbundled Home internet charges or UNB's base rate for Regular High Speed internet, depending on the percent University usage declared on their [Home Internet Services Statement](#).
- 4.0 To protect both the University and the employee, when claiming reimbursement, the employee must:
 - 4.1 Complete a [Home Internet Services Statement](#) found on the UNB Financial Services website indicating the percentage for which is University business usage.
 - 4.2 The chair or department head (or one-over-one approver) must sign the statement to declare that home Internet access is required for the employee to perform key job responsibilities and to declare the University as the primary beneficiary.
 - 4.3 A [Home Internet Services Statement](#) must be included with each reimbursement request. After the first submission for the fiscal year, a photocopy of the original may be submitted.
 - 4.4 Complete a [Personal Reimbursement Form](#) and include the **original invoice** from the service provider indicating the exact portion of the Internet cost with proof of payment indicated with **each** reimbursement request. Photocopies or declarations of lost receipts will not be accepted. If the invoice is printed from an electronic billing from the supplier, please note with your signature, that it is a 'certified original'.
 - 4.5 Any monthly Internet charges that are eligible for reimbursement will be coded to object code 71400.
 - 4.6 Claim only current fiscal year charges, at least on a quarterly basis. Reimbursement **will NOT be made** on a closed fiscal year.
 - 4.7 The percentage declared is based on the maximum monthly internet charge, as defined on the [Home Internet Services Statement](#) (updated yearly), and is limited as follows:

AUNBT members with eligible PDA funds	50%
Employees meeting the requirement in 2.4(e)	90% - but must declare personal portion

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CAE members with eligible PDA funds for each course taught:	
Delivered primarily face to face	30% per course to a maximum of 90% in total
Delivered primarily on-line	45% per course to a maximum of 90% in total

unless Appendix C, Section 1.2 exists with a second internet connection dedicated solely to work associated with the University, in which case 100% of the maximum monthly internet charge on the [Home Internet Services Statement](#) may be allowed.

APPENDIX B

Procedures for acquiring and maintaining a cell/smartphone or other device

- 1.0 Acquire a Device
 - 1.1 Access the UNB [Mobility Centre](#) web page, select devices and accessories, review the options and select *Order a Device* from the side navigation menu on the right of the page.
 - 1.2 Complete your order request and submit to the Mobility Centre.
 - 1.3 A partially completed Cellular Order Form will be forwarded to you from the Mobility Centre for you to complete and submit to your "one-over-one" administrator for approval.
 - 1.4 ITS will contact the employee and provide guidance to ensure the most suitable wireless device and plan is selected.
 - 1.5 A visit or call to the Mobility Resource Center may be necessary to try out different devices before a final selection is made.
 - 1.6 Subject to availability, ITS may have a used device that could be assigned to an employee.
 - 1.7 All mobile phones will be coded to 64155 – F&E – Mobile Phones and all other devices will be coded to 64156 – Tablets & Other Devices.
- 2.0 Data Plans
 - 2.1 ITS will install and configure device management (MDM) software on all applicable devices. Departments will be charged back annual fees associated with this software.
 - 2.2 UNB standard device plans include data plans that allow for incidental use with a laptop (known as tethering). However, usage should be limited as laptops can quickly consume the standard amount of data provisioned per device. Significant usage requires a dedicated plan via a Turbo Stick or similar technology. The user and the supervisor responsible will work with ITS to determine the most effective tethering/laptop wireless solution and data plan.
 - 2.3 To reduce the operating cost of wireless data communication, Wi-Fi (wireless networking) should be configured and used wherever possible. Users are required to use the UNB virtual private networking (VPN) tool to encrypt their communications when using non-UNB Wi-Fi networks.
 - 2.4 Employees should use discretion in relaying confidential information on wireless communication devices as transmissions are not inherently secure. Additional online billing review options may be provided as technology options improve in the future.
 - 2.5 Advice and support for secure use of devices may be obtained from the Mobility Resource Center.
 - 2.6 All charges for ongoing monthly plans will be coded to 71420 – Mobile Usage Plans.
- 3.0 Returning a Device
 - 3.1 ITS will request that service for the device be terminated and will report the loss to the appropriate campus security office, to the Director, Risk Management, to the IT Security Team and to the University Secretariat. UNB reserves the right to wipe such devices remotely.

3.2 ITS will ensure that devices to be discarded or reassigned will be cleared of data.

APPENDIX C

Canada Revenue Agency (CRA) Taxable Benefits*

1.0 Home Internet

- 1.1 Any reimbursement of Home Internet usage must be compliant with CRA's regulations regarding taxable benefits, which states:

"If you provide your employee with Internet service at home to help carry out their employment duties, the business use is not a taxable benefit. If part of the use is personal, you have to include the value of the personal use in your employee's income as a taxable benefit." The value is based on the fair market value (FMV) of the service, minus any amounts the employee reimburses you. You can only use your cost to calculate the value of the benefit if it reflects the FMV. You, as the employer, are responsible for determining the percentage of business use and the FMV. You have to be prepared to justify your position if we ask you to do so. Include any GST/HST that applies in the value of this benefit."

- 1.2 We have also acquired additional information from CRA:
- a) An exception to the personal inclusion might apply if a second line was available where these services were acquired primarily to carry out an individual's duties of employment.
 - b) A further exception may apply if 1) the plan's cost is reasonable; (2) the plan is a basic plan with a fixed cost; and (3) the employee's personal use of the service does not result in additional charges over the basic plan cost.
- 1.3 Based on this, we have concluded that for the eligible employees referred to in Section 2.4 who are required to work from home, that a taxable benefit is not required to be placed on the employee's T4.

2.0 Cellular/Mobile Phones

Essentially the same wording as is in 1.1 is in place for the use of a cellular phone.

**Please refer to CRA's Employers' Guide Taxable Benefits and Allowances*