

Marshall University Information Technology Council

Procedure ITP-14

EMPLOYEE REMOTE INTERNET ACCESS STIPEND PLAN

General Information:

1.1 Effective Date: January 1, 2006

1.2 Revision: August 16, 2010

1.3 Passage Date: November 11, 2005

1.4 Authority: Marshall University Information Technology Council

1.5 Purpose: There are a number of circumstances under which allowances for various levels of home or off-campus Broadband or Dial-up Internet connection services may be appropriate for university faculty and staff members if the employing unit or sponsored research project has available funding. Federal tax regulations require detailed documentation of business use for payment of employee business expenses not otherwise allowed as non-taxable benefits. Home and off-campus Internet connection services are not an allowed non-taxable employee benefit. Internet service providers do not provide records to segregate business and personal use during connections. To avoid burdensome individual detailed logging and record keeping for university employees and to simplify administration for the university approved employee Internet connection costs can be paid as an Internet connection stipend.

1.6 Scope: This plan applies to all Marshall University employees.

1.7 Definition: Remote Internet Access: An allowance may apply to more than one type of Remote Internet connection service. For example high-speed home access via DSL, Cable modem, etc and off-campus dial-up access, depending on university business needs.

Stipend:

2.1 Per [Internet Stipend Memo](#), Effective January 1, 2006, Marshall University will offer a stipend for Remote Internet Access for Broadband or Dial-up service to employees whose duties and responsibilities require home or off-campus access to the Internet or university data services.

Allowances will be treated as taxable compensation and processed through the university payroll system via a Personal Action Request (PAR). The specific allowance amount is at the discretion of the approving unit, but is limited to actual startup and installation charges and monthly fee for actual ongoing connection service charges.

The approving unit or project must provide full funding. Employees who receive an Internet connection allowance to obtain external service must subscribe directly with Internet service providers and pay the providers directly.

Marshall University will not be responsible for procuring any Remote Access Service. All associated equipment is the responsibility of the employee. All agreements with the Remote Internet Access Provider are between the provider and the employee.

2.2 Oversight Responsibility: Vice Presidents of the associated area shall be responsible for oversight and approval of each employees request in their unit. Requests are made on a genuine business need, not by position. An annual review shall include an assessment of each authorized employee's need to use a Remote Internet Access for business purposes. The responsibility for determining business need and justification and for supplying funding will rest with the employing unit or sponsored research project.

2.3 Eligibility Guidelines

- Employees involved in research dealing with large amounts of data requiring use of high speeds or high quality-of-service, especially where a sponsored research project provides funds to support access.
- Employees whose out-of-normal-hours duties require heavy use of multimedia resources, computer aided design, medical imaging, or scientific visualization tools.
- Computer support professionals who are on-call at home and need high-speed access to fulfill out-of-normal-hours job responsibilities.
- Faculty members who often work from home and rely heavily on web resources and tools for course development, course delivery, and instructional support.
- Critical decision makers

2.4 Remote Internet Access Stipend Procedures:

1. Each Vice President will review the Remote Internet Access Stipend request annually those individuals in their area who have requested or are receiving a stipend for broadband or dial-up Internet access.
2. Each Vice President and associated supervisor will determine if an employee is eligible for the Remote Internet Access Stipend. For those that are determined to be appropriate for a Remote Internet Access Stipend, the supervisor will submit the attached Remote Internet Access Request Form to the Vice President with the appropriate level of compensation. A Personnel Action Request Form (PAR) should be issued by the appropriate supervisor to Human Resources through the standard approval process. The amount on the PAR should reflect the cost for the total number of months of service for that year's stipend level. This would normally be 12 months.
3. The appropriate supervisor must authorize the request and submit a PAR annually for this service. The employee should also make note that this process must happen on an annual basis and review their pay stub in the new fiscal year for the inclusion of this stipend.
4. Payment will be distributed as part of an employees monthly pay while the employee is part of this program.
5. If an employee is terminated, resigns, transfers or no longer eligible for a Remote Internet Access Stipend, the supervisor will process a PAR to terminate the stipend and notify the

appropriate Vice President and the associated employee of the event.

6. Current plan amount and Stipend Authorization form can be found in the [Cellular Telephone Voice/Data and Internet Service Stipend Form](#).