

Best Practices Supplement

UC ANR G-46 Policy on Portable Electronic Devices

Imputed Income

Imputed income is the value of a service or benefit provided by employers to employees and, per Internal Revenue Service (IRS) regulations, must be treated as income. Imputed income works on the principle of adding value to cash or non-cash employee compensation to properly withhold employment and income taxes from wages and is regulated by the IRS.

To avoid taxing employees for imputed income, it is important to recognize that devices provided for use by UC ANR employees are used primarily for business purposes. Significant use of that device for personal benefit would qualify as taxable income and UC ANR is required to report it to the IRS.

With the implementation of [UC ANR G-46](#) policy regarding the business use of portable electronic devices, and with submission of the [UC ANR Employee Agreement Form for University-Provided Electronic Device/Service](#), employees are certifying that their UC-provided electronic device is used primarily for business purposes, and therefore is not a taxable benefit.

Purchases of Devices Funded by Contracts and Grants Projects

This policy should not affect a Principal Investigator's (PI's) ability to purchase electronic devices for projects funded by extramural funds.

Although Advisors do not need to complete a [UC ANR Employee Eligibility Form for University-Provided Portable Electronic Device](#), the purchase of the device must have been part of the project's budget or have been approved by the sponsoring agent before the purchase can be initiated.

An understanding of contract or grant requirements, and restrictions of each specific award is critical. If clarification is needed on approval of the purchase, it is the PI's responsibility to contact the Office of Contracts and Grants for guidance.

Strategic Source Providers (Approved Vendors)

When purchasing cellular phones or MiFis from AT&T or Verizon, there are several equipment options/releases available for purchase. Most of these are offered with UC discounted pricing.

Prudent equipment and plan choices with reasonable costs should be considered when purchasing devices with UC ANR funds.

It may not be necessary to purchase the latest release or the most expensive device in order to meet voice, data, or texting requirements. Review promotional opportunities

along with monthly service plans offered before making a purchase or recurring service plan decision.

AT&T – Cellular Phones and MiFis

Access the UC Davis website:

https://www.wireless.att.com/business/index.jsp?_requestid=9110

User name: UCDCellular

Password: 4Campu\$Pricing

Select the appropriate device and plan and add to the shopping cart.

Email (see Contact Information below) your selection to the Business Operations Center (BOC) along with the appropriate account to be charged.

Verizon – Cellular Phones and MiFis

Contact the BOC-Davis (530-750-1299) or the BOC-Kearney (559-646-6537) for the most recent catalog and promotional opportunities. These catalogs normally change quarterly. Notify the BOC of your selection and the device will be ordered with the designated account number.

When using Verizon as the vendor, purchases and recurring charges can be processed with the employee's purchasing card.

Tablets without operating systems

AggieBuy is the preferred vendor. Check the catalog for different purchasing options using the normal AggieBuy process.

For all types of purchases and per policy, all employees (excluding Advisors and Community Education Specialists) are required to include an Eligibility Form with approval from the Unit Director.

Lost or Stolen Devices

If a UC ANR owned electronic device has been lost or stolen, reference https://ucanr.edu/sites/PISB/Privacy_Guidance_Resources/ as soon as possible.

Loaner devices can be requested from the IT Help Desk at help@ucanr.edu.

Reimbursement of Personal Cell Phone Expenses

Per policy, if an employee uses a personal cell phone for UC ANR business and those usage (voice, text or email) charges result in overage fees, it is possible to be reimbursed by UC ANR. While this is not common, the reimbursement process includes providing 1) a copy of the cell phone statement, 2) the name/position/title for each person called, and 3) the business purpose for each call being reimbursed.

Reimbursement cannot be made if business calls do not result in additional charges, nor can they be calculated as a percentage of total calls made during the billing cycle.

Separation from UC ANR

When an employee who has been issued an electronic device separates from UC ANR, the equipment is to be returned to the UC ANR Unit Director.

AggieBuy

Purchases of electronic devices from AggieBuy are to be routed as all other AggieBuy orders, with the inclusion of the [Eligibility Form](#).

Purchasing Transactions

Purchases of electronic devices can be made with a purchasing card only after the Unit Director's approval is provided on the [UC ANR Employee Eligibility Form for University-Provided Portable Electronic Devices](#).

Failure to obtain prior approval will result in requiring a [Confirming Order/Unauthorized Purchase Justification](#) and could result in the purchasing transaction being delayed or disallowed by the UC ANR Controller.

[UC ANR Employee Eligibility Form for University-Provided Portable Electronic Devices \(ANR G-46 Eligibility Form\)](#)

This form is required for all employees (excluding those in Academic titles and Community Education Specialists). It provides criteria, which the employee designates as justification for the need of a portable electronic device for their job assignment.

Purchasing transactions cannot be processed until this form is submitted by employees.

[UC ANR Employee Agreement Form for University-Provided Electronic Device/Service \(ANR G-46 Agreement Form\)](#)

This form is required for all employees who are provided an electronic device by UC ANR. This agreement allows the employee to certify that the primary use of the device and/or the related services will be for University business. Without this form, the employee risks having the device taxed as imputed income.

Data Security and Privacy

Regardless of format, all employees are required to handle data in accordance with [Business and Finance Bulletin RMP-8: Requirements on Privacy of and Access to Information](#), Exhibit D, Rules of Conduct.

Employees should be aware that all records related to the purchase, use, and disposition of University-owned electronic communications equipment, including cell phone statements, are the property of the University and are potentially subject to disclosure under the California Public Records Act.

Contact Information

Administrative Handbook: Robin Sanchez (rgsanchez@ucanr.edu)

Business Operations Center Davis: Sally Harmsworth (sharmsworth@ucanr.edu)

Business Operations Center Kearney: Emily LaRue (elarue@ucanr.edu)