



Accounting and Administrative Manual

Section 100: Accounting and Finance

Internet Connectivity Allowance

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This procedure is temporary and issued on an emergency basis in response to the COVID-19 crisis. A UA objective is to maintain quality instructional delivery and operations from remote locations. The procedure will be re-evaluated by May 31, 2020.

In order to facilitate work or instructional delivery from home or a remote location, adequate internet connectivity must be available. A hardship may be present for employees and faculty who have insufficient or no internet connectivity.

Employees with insufficient or no internet connectivity should work with their supervisor to pursue the following options in the order presented.

1. Receive a discounted or free rate from an internet service provider, as available.
2. Employees may be provided a taxable allowance of \$30, \$56 or \$80 per month (\$15, \$28, and \$40 per pay period, respectively) to offset the incremental cost of internet connectivity for business use. The amount of the allowance must be commensurate with the actual cost and business needs and is not intended to reimburse employees for existing internet capacity or for personal use.
3. Work from UA wireless hotspots, labs or other designated locations or utilize MiFi devices.

Allowances are approved by the employee's supervisor and the major administrative unit's Vice Chancellor for Administrative Services or designee.