# Electronic and Communication Devices & Services

I. PURPOSE

PAVIR is committed to providing its employees with the tools, equipment and environment needed to fulfill their responsibilities. This policy provides guidelines for the use and provision of electronic devices and services used for communication, identifies when and how PAVIR funds may be used, and ensures that PAVIR complies with applicable Internal Revenue Service (IRS) and State regulations.

II. POLICY STATEMENT

PAVIR's policy on electronic and communication devices and related services supports the performance of official duties while assuring that private benefit does not inure. PAVIR holds high standards for data security and privacy throughout the life of PAVIR electronic devices and at the time of their disposal.

It is PAVIR's intent to provide employees with the appropriate electronic devices and services (or a taxable allowance for same) to enable employees to perform and fulfill their work duties.

It is a supervisor's responsibility to identify unmet business needs and determine the devices and related services available and needed, considering the features necessary to fulfill the employee's duties.

A taxable allowance may be provided to PAVIR employees utilizing their personal mobile phone and / or internet service for work. For more information and consideration of alternatives, please see the Communication Devices and Services Policy Supplement.

Many Principal Investigators are able to provide staff with resources from VA or from Stanford University. To assist those without other access in providing resources to their staff, PAVIR is now making available, at our pricing, some of the goods and services used by our administrative staff. These include desktop Office applications, Zoom, Zoom Phone and hotspots. The charges to Investigators' accounts will be applied annually with no refund for early returns. Please see the Communication Devices and Services Policy Supplement for details.

Because personal use of business resources may be reportable to the IRS as income, PAVIR requires that the electronic devices and services provided by PAVIR be used only for business purposes. Employees may use *employee-provided* electronic devices or services for both business and personal use when approved by the supervisor.

III. DEFINITIONS

a. Types of electronic and communication devices and services include but are not limited to:

- Mobile phone and related service
- Virtual phone
- Meeting software
- Computers
- Hotspots
- Home internet service
- Digital cameras
- Tablets (such as iPads)
- Digital storage devices

b. Business Necessity

A PAVIR business necessity exists when one or more of the following factors is present:

- The employee works remotely or telecommutes on a part- or full-time basis and needs to be contacted via phone by research subjects or colleagues
- The employee requires meeting software other than that which is available without cost
- The employee does not have access to standard Office software
- The device or service is necessary for an approved research or education activity

In the absence of any of the factors above, use of an electronic device such as a mobile phone for two-factor authentication is considered de minimis and not a business necessity.

IV. GENERAL POLICY

a. PAVIR strongly encourages that, under normal circumstances, computers will be replaced no more frequently than every 36 months.

b. Digital cameras and accessories will be purchased only if there is documented project specific need.

c. Sensitive data and programs must be removed prior to disposal of PAVIR electronic devices and equipment. Therefore, all such property must be documented as having been excessed by VA. Please contact Purchasing for instructions for proper disposal.

V. PROCEDURES

PAVIR will review the business need for company-provided electronic devices only after a signed Request for Electronic and Communication Devices & Services form is submitted by the requestor. Through this form the end user certifies their understanding of VA data storage requirements and that they will use the device or service for business purposes.

Alternatively, PAVIR may provide a taxable allowance in lieu of company provided electronic devices and services after an approved Mobile Phone/Internet Allowance Request form is submitted to Payroll. Retroactive allowances are not permitted.

Items exceeding $5,000 will be managed in accordance with PAVIR's Equipment Policy found at https://pavir.org/resources/policies/equipment/.

a. Company-provided electronic devices and services

1. Employees submit to their supervisors a Request for Electronic and Communication Devices & Services form justifying the need.
    1. If phone or data services are required for the device, either the user or supervisor must make arrangements for those services and submit monthly reimbursements which will be charged to the designated Principal Investigator's account.
2. The supervisor or designee submits the Request for Electronic and Communication Devices & Services form and the purchase requisition to PAVIR Purchasing who will place the order. If the user chooses to instead purchase a device and request reimbursement, they are taking the risk that the reimbursement will be denied.
3. Requestors of company-provided electronic devices or equipment that will be connected to the VA network should consult with the VA Information System Security Officer (ISSO) to ensure compliance with VA data security standards and requirements.
4. The employee will be solely responsible for understanding and complying with all applicable laws and policies related to the use of a mobile phone, including travel and highway safety laws relating to mobile phone usage, ergonomic use guidelines and privacy and data security policies.

b. Allowances in lieu of company-provided equipment and services

When appropriate, PAVIR may provide a monthly taxable allowance of $50 to support the business use of an employee-provided mobile phone and service.

When a supervisor has determined that a business necessity exists for an employee to be provided home internet service, they may initiate a monthly taxable allowance of $50 to support the business use of home internet service.

From the Principal Investigator's standpoint, the taxable allowances are part of payroll and therefore the cost is allocated to the same PAVIR Account(s) as salaries. The amount of these allowances is subject to annual review and revision.

Initiating allowances:

a. Supervisors or designees submit the signed Mobile Phone/Internet Allowance Request form to the PAVIR Payroll department for processing via email to payroll@pavir.org.

b. All approved allowance request forms must be received by Payroll by the last day of each pay period for the allowance to take effect in the pay period when the allowance is approved. There will be no retro-allowance paid for prior pay periods if

these request forms are not received by Payroll by the last day of the pay period.

c. This allowance is considered taxable income. It is subject to applicable withholding taxes and will be included in the employee's W2 each calendar year.

d. The monthly allowance will continue until written notice to stop the allowance is received from the supervisor.

VI. DISCONTINUANCE OF ALLOWANCE OR COMPANY PROVIDED ELECTRONIC DEVICES AND SERVICES

PAVIR has the right to discontinue or suspend the provision of company-provided electronic devices, services, or monthly allowances at any time when PAVIR business needs change or in the case of improper use of company-provided devices.

The supervisor or designee is responsible for immediately informing Payroll at payroll@pavir.org to stop the monthly allowance when there is a change in the employee's scope of work such that company-provided electronic devices or services are no longer required.

The employee must return all company-provided equipment to PAVIR Human Resources at the time of employment termination or when there is a change in the employee's scope of work such that company-provided electronic devices or equipment are no longer required.

Consult Info@pavir.org for proper disposal of PAVIR computers, tablets and other electronic devices.