United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

DEC 15 2008

In Reply Refer To:
FWS/DFM/038564

Memorandum

To: Service Directorate

From: Director /s/ Rowan W. Gould
Acting

Subject: Policy to Reimburse Service Telework Employees for Residential Broadband Costs

Public Law 104-52 authorizes Federal agencies to use appropriated funds to pay monthly broadband costs at the residence of an employee who is authorized to work at home. Consistent with this law, and to facilitate telework opportunities for its employees, the Service is implementing a reimbursement policy for residential broadband costs (attached).

Regional and Assistant Directors are authorized to develop broadband expense reimbursement policies for their organizations in accordance with the policies and procedures within this memorandum. Each Regional and Assistant Director may authorize reimbursement to Service teleworkers actual costs up to $60 per month for residential broadband Service. This authorization is retroactively effective January 1, 2008, for eligible Service teleworking employees.

To be eligible for reimbursement, Service employees must have a signed and approved telework agreement and require broadband services at their residence as part of their work duties. Service offices may be more restrictive as to employee eligibility and the amount reimbursed for broadband costs. However, offices may not exceed the Service's eligibility and reimbursement thresholds.

Due to tax liability consequences, the Service will not reimburse employee broadband costs through an SF-1164, "Claim for Reimbursement for Expenditures on Official Business." The attached guidance provides the specific procedures for reimbursement.

If you have any questions regarding the telework broadband reimbursement policy, please contact Tom Angus in the Division of Financial Management at (703) 358-1742. If you have questions regarding the Service's telework policy, please contact Julia Bumbaca in the Division of Human Capital at (703) 358-2349.

Attachments

TAKE PRIDE® IN AMERICA

U.S. Fish and Wildlife Service Policy for Reimbursement of Residential Broadband Costs

Section I: Telework Broadband Reimbursement

A. Eligibility

For Service employees that signed a telework agreement and require broadband services to perform their work duties at their residence, the Service may reimburse a portion of the broadband expenses incurred related to telecommuting. Broadband includes basic high-speed cable modem, DSL, and satellite high-speed connection from a commercial vendor.

This reimbursement policy is effective for Service teleworkers as of January 1, 2008. Those teleworkers who are a part of the official Service telework pilot may be eligible for reimbursement prior to January 1, 2008. Regional Directors and Assistant Directors are authorized to develop their internal office reimbursement policy for broadband expenses in accordance to the policies and procedures below.

B. Residential Broadband Cost Reimbursement

The Service may pay for a portion of the telework-related expenses incurred for the monthly broadband service fee at the employee's primary residence. Broadband installation costs and activation and deactivation fees are not reimbursable (Comptroller General Decision B-308044).

1. **Reimbursement of monthly broadband service costs**. Regional Directors and Assistant Directors are authorized to reimburse Service teleworkers who have a signed and approved telework agreement and require broadband services at their residence as part of their work duties. Eligibility may include core and situational teleworkers, as well as employees who are required to maintain a home office under the continuity of operations plan (COOP). Specifically, the Service offices are authorized to reimburse actual broadband service costs up to $60 a month. Service offices may be more restrictive as to employee eligibility and the amount reimbursed for broadband costs. However, offices may not exceed the Service's eligibility and reimbursement thresholds.

2. The employee cannot include add-on services, equipment rental fee, taxes and miscellaneous charges as part of the reimbursement claim. If the employee's broadband services are bundled as part of telephone and/or cable TV services, the broadband portion, less any discounts, should be identified. If not identifiable on the bill, then the employee should claim a prorated amount attributable to the broadband service.

3. **Service Teleworkers in Telework Pilot.** Regional Directors in Regions 4 and 5 and Assistant Directors in the Washington Office are authorized to reimburse Service teleworkers for broadband costs incurred before January 1, 2008. Specifically, they can authorize reimbursement for calendar year 2007 for

teleworkers that entered the pilot program as announced in the January 29, 2007, memorandum (https://intranet.fws.gov/region9/bphc/hc/telework/telework_portal.html). Specifically, they can authorize reimbursement for teleworkers:

a. On the date the employee officially entered the pilot program during calendar year 2007 and had an approved telework agreement;

b. Did not receive reimbursement already through some Regional or internal office policy.

Section II: Telework Broadband Reimbursement Procedures

A. Reimbursement Process

Based on the reimbursement requirements above, the Service will reimburse the teleworker on an annual basis.

B. Funding Source

Funding to pay for the reimbursement is at the local Program level. Service Programs must be mindful to budget for the reimbursement amounts

C. Reimbursement is effective for January 1, 2008, and forward

Specifically, eligible teleworking employees will submit the following to their fiscal officer and supervisor annually:

1. FWS Form 3-2347 Report of Taxable Fringe Benefit (Telework Broadband Reimbursement).

2. FWS Form 3-2346 Telework Broadband Reimbursement Form. This form is for the employee to certify that they were part of the telework program and broadband services were necessary to perform their work at their residence. In addition, this worksheet will provide the reimbursement amount for each month and total for year.

3. Residential broadband service invoices showing costs incurred from the employee's primary residence.

D. Employee

The teleworking employee must wait to submit the documentation for reimbursement until January 1 of the following year.

1. All submissions must be received by February 15 for the previous calendar year. If not received by NBC Payroll by February 15, the employee forfeits their reimbursement amount. For teleworkers in the pilot program, you will be able to submit your calendar year 2007 reimbursement by February 15, 2009.

2. If an employee drops out of the telework program, the employee must wait until January 1 to submit the claim.

3. If an employee terminates their employment with the Service before the submission time period, the employee may submit their certification to NBC within two weeks of separation.

E. Supervisor Responsibilities

Supervisors should sign and approve Form 3-2347 certifying the employee was part of the telework program, the claim amount is correct, and broadband services were necessary to perform work at their residence.

F. Fiscal Officer Responsibilities

1. Reconciles and maintains a copy of Forms 3-2346, 3-2347, and the supporting invoices in the employee's file. Ensures these documents are maintained for any audit reviews.

2. Signs Form 3-2347 certifying that the FFS cost structure is correct and funds are available for payment.

3. Sends form to the National Business Center Payroll at the address on the form by February 15th. A copy must also be sent to the Division of Financial Management at ARLSQ MS 7029-43. A copy can be emailed through Lotus Notes or faxed to (703) 358-2265. Due to security reasons, do not email a copy through internet email.

G. Reimbursement is through Electronic Funds Transfer

The Service will pay the employee using the payroll system and will include the entitlement in the employee's salary payment.

H. Tax implications

The Internal Revenue Service (IRS) considers residential broadband as a personal expense. Therefore, the amount the Service reimburses to the teleworking employee is a taxable benefit. The Service computes the associated assessments for Federal, FICA, Medicare, State, and local taxes. It is the sole responsibility of teleworkers to determine the Federal, State, and local tax implications of working at an alternate work site. Teleworkers should consult the IRS and their state's Department of Revenue for information on Federal/State tax laws and interpretations that address their specific circumstances.

Section III: Other Telework Reimbursed Expenses

Except for the expenses described below, the Service will reimburse limited work related expenses with proper documentation as detailed in Section A below. These type of expenses are allowed to be reimbursed through a SF-1164.

A. Reimbursable Telework Expenses

1. **Pre-approval of Expenses.** Employees and supervisors should be prudent on the expenses claimed through a SF-1164. For instance, equipment, supplies, and copies should be obtained through existing Service policy and the appropriate procurement channels. Specifically, equipment and supplies should be obtained through the employee's administrative officer and the government purchase card. To avoid any misunderstanding, the employee must receive pre-approval to claim direct telework expenses either within the telework agreement or by their supervisor.

2. If pre-approved, the employee may claim:

   - Local mileage reimbursement, tolls and parking fees from residence to meeting or training site. Mileage reimbursement is limited to mileage incurred in excess of normal commuting mileage.
   - Mass transportation costs in excess of normal commuting costs.
   - Small emergency purchases where the government purchase card could not be used.

B. Telework Expenses Not Reimbursable

The Service will not reimburse the following types of expenses:

1. Home expenses, such as increased residential utility costs as a result of teleworking, home improvement costs, home office renovation, etc.;

2. Mileage between your telework site and your duty station, even if your supervisor requires you in the office on your scheduled telework day.

3. Personal telephone, cell phone and long distance calls. The Service teleworker should use a Service-issued cell phone or calling card for long distance calls. If the Service teleworker decides not to use the calling card or loses the calling card due to abuse, the teleworker is not eligible to separately claim reimbursement through a SF 1164 or any other method.

4. Copying costs. Copying costs are not reimbursable through a SF-1164. In addition, Service personnel are not authorized to use their government purchase or travel card to pay for copying services unless a GPO waiver is obtained. Contact your Regional Printing and Publications Manager in the Office of External Affairs for waiver information.

BROADBAND TELEWORK REIMBURSEMENT FORM*

1. DEPARTMENT OR ESTABLISHMENT, BUREAU, DIVISION OR OFFICE

DOI/FWS/
Division of _____-

CLAIMANT

2. NAME (last, first, middle initial): Anybody, Joe N.

3. OFFICE TELEPHONE NUMBER: 703-555-5555

4. EXPENDITURES

YEAR 2008	AMOUNT RESIDENTIAL BROADBAND COSTS	AMOUNT CLAIMED
JANUARY	0.00	0.00
FEBRUARY	0.00	0.00
MARCH	0.00	0.00
APRIL	61.99	60.00
MAY	61.99	60.00
JUNE	61.99	60.00
JULY	61.99	60.00
AUGUST	61.99	60.00
SEPTEMBER	on extended detail 0.00	0.00
OCTOBER	54.99	54.99
NOVEMBER	54.99	54.99
DECEMBER	54.99	54.99
TOTALS	**474.92**	**464.97**

5. Telework Schedule

Signed telework agreement on April 18, 2008

6. I certify that this claim is true and correct to the best of my knowledge and belief and that payment or credit has not been received by me.

Sign Original Only

CLAIMANT SIGN HERE ▶

DATE

ACCOUNTING CLASSIFICATION

99999 -1675-0000-1Z FY 2008

*Must attach FWS Form 3-2347 with supervisor certification to be valid.

FWS Form 3-2346 01/08

Date: January 22, 2009

Memorandum **EXAMPLE**

To: National Business Center
Payroll Operations
P.O. Box 272030
Mail Code: **D-2661**
Denver, Colorado 80227

CC: Division of Financial Management
4401 N. Fairfax Drive, MS 7029-43
Arlington, VA 22203

From: Fish and Wildlife Service
Region: 9

Subject: Report of Taxable Fringe Benefit (Telework Broadband Reimbursement)

Employee Name: Anybody, Joe N.

Employee SSN: 999-99-9999

Department: IN Bureau: 15 Subbureau: 09

Amount of Entitlement: $ 464.97 (not to exceed $720 a year)

Cost Structure Number: 99999 - 1675 - 0000 - 1Z

Fiscal Officer: *Signed by office's fiscal officer or administrative officer*
(Sgnature and Office)

Supervisor: _____
(Signature and Title)

Date: Jan.21, 2009 Telephone Number: (703) 999-9999

PRIVACY ACT STATEMENT

Information on this form is protected by the Privacy Act. Disclosure may be made only to authorized persons according to Title 5 U.S.C. 552a(b).

*FWS Form 3-2346 must be attached

FWS Form 3-2347 01/08

Telework Reimbursement - Frequently Asked Questions

Eligibility

Who is eligible for broadband reimbursement on the telework program?

If you are a Service employee with a signed and approved telework agreement and broadband services are necessary to perform your work duties at home, the Service may reimburse you to cover broadband expenses incurred related to telework. In addition, those employees that signed a telework agreement under the COOP may also be eligible for reimbursement. Check with your Regional Office or Assistant Director telework contact to determine your broadband reimbursement benefits.

What is the definition of broadband?

Broadband includes high-speed cable modem, DSL, and satellite high-speed connection from a commercial vendor. Dial-up connection does not conform with telework information technology (IT) standards and therefore, is not reimbursable.

Are employees able to claim reimbursement for broadband costs at the employee's second home or outside their primary residence?

No, the Service will only reimburse broadband costs from the employee's primary residence.

My residential vendor's basic broadband service is too slow. Therefore, I ordered their premier service which provides a faster connection. Am I eligible for additional reimbursement?

Not at this time. The Service will not provide additional reimbursement for employees that have a faster connection broadband plan. However, the Service may consider special telework requirements on a case by case basis in the future.

I had an approved telework agreement as of June 2007. However, I was not part of the pilot program. Am I eligible for calendar year 2007 broadband reimbursement?

No. To be eligible for reimbursement in calendar year 2007, you must have been part of the official pilot program in Regions 4, 5, and the Washington Office. You may be eligible for broadband reimbursement in calendar year 2008.

My supervisor required me in the office on my scheduled telework day. Can I claim the roundtrip mileage from my residence to the office?

No. Since your duty station is still considered to be your office, the Service is not able to reimburse you for your commute.

I'm in training at an alternate site than my office location during my regularly scheduled telework day. Can I claim the roundtrip mileage from my residence to the alternate site on a SF-1164?

It depends. You may claim local mileage in excess of your normal commuting mileage. For instance, if the alternate site was 40 miles roundtrip to/from your residence and your normal roundtrip commuting mileage from your residence to the office was 24 miles, you could claim 16 miles for reimbursement on a SF-1164. If the mileage to the alternate site is less than your normal commute, then you are not eligible to claim any mileage on a SF-1164.

If you normally use mass transit to commute, then you are eligible to claim costs incurred to the alternate work or training site in excess of your normal commuting costs.

I am a teleworker and need to make copies. Will I be reimbursed for the cost of using a third party vendor, such as FedEx Kinko's, to make copies?

No. Copying service costs will not be reimbursed through a SF-1164. In addition, use of the government travel or purchase card is not authorized to pay for copying services. Copying services must be procured through the Government Printing Office (GPO) and follow Service policy (Service Manual 273 FW5).