



**The University of Iowa  
Additional FAQs – COVID Related Costs  
July 2020**

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- 1. Which COVID-19 grant program should campus units use to charge the cost of hand sanitizers, cleaning supplies, masks, plexi-glass barriers, etc. to prepare for the fall semester?**

Departments should charge these costs to their Org/Dept specific Fund 275 WhoKeys using G/P 50700001 *Phase 1 Emergency Preparedness*.

- 2. Can employees who are working remotely take their office computers and/or monitors home?**

Yes, employees may do this with supervisor and departmental approval and must inform their local ITS staff in order to remain compliant with the computer inventory & internal control policy (<https://controller.fo.uiowa.edu/computer-inventory-and-internal-control-policy>). Upon the end of working remotely, all equipment must be returned to the office as they are University assets.

- 3. Can employees use the University's purchasing contracts to buy their own office chairs or furniture at better pricing?**

This is allowed if the University's contract with the vendor allows it – for example, our contract with Office Depot allows this.

**4. If an employee purchases office equipment/furniture for use in working remotely, will the University reimburse the costs? If so, is this taxable?**

This is allowed if there is a clear and defined business purpose, if a department's budget allows for it and with appropriate departmental approval. All such equipment/furniture is the property of the University of Iowa and reimbursement will therefore remain non-taxable. Upon the end of working remotely, all equipment/furniture must be returned to the office as they are University assets. If they are not returned, they will become taxable to the employee.

**5. Will upgrade of home internet services be reimbursed for employees who perform their work remotely? How will reimbursement occur?**

Yes, however, the reimbursement of internet services is limited as follows:

- Allowed only for employees that have already upgraded internet services in order to work from home since the start of the disaster declaration period.
- Limited to the difference in cost between the original and upgraded plan.
- Must be approved by the employing department.
- Limited to costs incurred through the end of the disaster declaration period. After this period, employees who continue working from home will do so as a condition of employment and must procure reliable internet services at their own expense.

Reimbursement will occur via an evoucher. Employees must provide clear business justification and appropriate expense documentation to the supervisor (example: previous month's bill and current month's bill to show an increase in service plan costs). Costs should be charged to the the appropriate departmental COVID-19 MFKs (see <https://coronavirus.uiowa.edu/news/2020/03/message-ui-business-officers-documenting-costs-related-covid-19>).

Departments are responsible for all costs not reimbursed by FEMA, including the University's cost share of reimbursed costs. Costs which are reimbursed by FEMA will have a University cost share of 25%.