

This is a sample remote work reimbursement policy. It is meant to serve as a sample guideline and framework for developing a corporate reimbursement policy for employees using their own devices and/or home offices for business purposes. This should be customized to the needs and objectives of the employer and reviewed by legal and IT. Motus does not provide legal or tax advice.

<Company>: Remote Work Reimbursement Policy

<Company> encourages <all/specific> employees to work remotely under certain approved conditions, and to use their own personal electronic devices, including but not limited to smartphones/cellphones, tablets, laptops/computers, wearable technology, ("**devices**"), to perform work for <Company> or on <Company>'s behalf. However, to protect <Company> and its employees, any use of a device for business purposes must conform to this policy as described below. In addition, each user is responsible for using their device in a sensible, productive, ethical, and lawful manner.

This policy applies to work performed remotely and/or on a personally owned device on <Company>'s behalf during working and nonworking hours, on and off of <Company>'s premises.

If applicable: Nonexempt employees using their own devices under this policy <must record all time spent working, including time spent using their own devices for work purposes during nonworking hours/are not permitted to use their devices for work purposes during nonworking hours without prior written authorization from <Company>.

No Expectation of Privacy

All material, data, communications, and information, including but not limited to email (both outgoing and incoming), telephone conversations and voicemail, instant messages, and internet and social media postings and activities created on, received or transmitted by, printed from, or stored or recorded on the device for <Company>'s business or on behalf of <Company> ("**<Company> content**") is the property of <Company>, regardless of who owns the device(s) used.

You are expressly advised that in order to prevent misuse, <Company> reserves the right to monitor, intercept, review, and remotely wipe, without further notice, all <Company> content or the entire contents of the device, including your personal content, in <Company>'s sole discretion. Therefore, you should have no expectation of privacy whatsoever in any <Company> content. While <Company> will provide advance notice where possible and will take reasonable precautions to avoid the loss of your personal content if the device must be wiped, it is your responsibility to regularly back up your personal content so that you do not lose personal information if the device is wiped.

<Company> may also make and preserve copies of all <Company> content, in <Company>'s sole discretion, for a period of time after those copies are created and may

delete those copies from time to time without notice. In addition, <Company> may obtain and disclose copies of any <Company> content for litigation, investigations, and as otherwise required by law.

By signing this policy, you understand and consent to <Company>'s monitoring, intercepting, reviewing, copying, disclosing, and remotely wiping all <Company> content, in <Company>'s sole discretion. You also agree that the use of any device for <Company>'s business or on behalf of <Company> is at your own risk and <Company> will not be responsible for any losses, damages, or liability arising out of the use of any device for <Company>'s business or on behalf of <Company> under this policy, including any loss, corruption, or use of any content or loss of access to or use of any device, its software, or its functionality.

Security Requirements – General

All devices used for <Company>'s business or on behalf of <Company> must be registered with and authorized by <person> in the <Dept name> Department.

To protect <Company>'s confidential business information from being lost or becoming public, you must immediately report any device used for <Company>'s business or on behalf of <Company> that is lost, stolen, accessed by unauthorized persons, or otherwise compromised so <Company> can assess the risk and, if necessary, remotely wipe all <Company> content, in <Company>'s sole discretion. You must also promptly provide <Company> with access to the device when requested or required for <Company>'s legitimate business purposes, including in the event of any security incident or investigation.

<Company>'s <Information Technology And Communications Systems Policy> applies to all uses of your device for <Company>'s business or on behalf of <Company>.

At all times, you must use your best efforts to physically secure the device against loss, theft, damage, or use by persons who have not been authorized to access the device by <Company>.

Security Requirements – International Travel

To protect <Company>'s confidential business information when employees travel internationally, it is critical that employees strictly adhere to <Company>'s information and data security policies and procedures, as set forth in <Company>'s <policy name> Policy. In addition to the requirements set forth in <Company>'s <policy name> Policy, if you travel internationally, whether for business or leisure, with a personal electronic device with any <Company> content/[description of specific employer content], you must:

- Advise <person> at least <X weeks> in advance of your international travel plans, including the dates of travel and the countries you intend to visit.
- Follow any instructions of <person> regarding <Company> content on your personal electronic device, including providing access to your device/encryption/deletion/use of a loaner device for travel/[other security measures or actions].
- [additional precautions]

Appropriate Use

<Company> prohibits employees from talking, texting, emailing, or otherwise using a mobile or other electronic device, regardless of who owns the device, while operating <Company> vehicles, machinery, or equipment, or while operating personal vehicles, machinery, or equipment for <Company>'s business or on behalf of <Company>.

Technological Support

<Company> does not provide technological support for employee devices. By signing this policy, you acknowledge that you alone are responsible for any repairs, maintenance, or replacement costs and services.

OR

<Company> provides the following technological support for employee devices: [specify technological support provided].

Costs and Reimbursements

<Company> will a) pay the employee an allowance, b) cover the cost of the entire device/data plan, c) pay half of the device/data plan, etc. <All/A portion> of this reimbursement may be taxable. [If company treats all or a portion of the reimbursement as tax free, they should substantiate reimbursements by collecting receipts.]

OR

<Company> will reimburse employees for a reasonable percentage of the costs of their [(1) Mobile Device, (2) Home Internet, and (3) certain Home Office expenses], which may include:

- Mobile Device: base device, replacement period, data plan, and insurance (tax free)
- Home Internet: broadband speed, associated hardware costs (tax free)

- Home Office: rent/mortgage, insurance, tax, utilities, repairs (some or all tax free)¹

You will be reimbursed for the business use of your (1) Mobile Device, (2) Home Internet, and (3) certain Home Office expenses, calculated based on X working hours a day, X days a week. <Company> assumes a X-hour working day to adequately cover business expenses, but may not expect an employee to work over 8 business hours. Employee must still adhere to <Company> policy on expected business hours and work schedule requirements.

If applicable: Nonexempt employees using their own devices under this policy must record all time spent working, including time spent using their own devices for work purposes during nonworking hours/are not permitted to use their devices for work purposes during nonworking hours without prior written authorization from <Company>.

For more information on device reimbursement procedures, please contact <person>.

Consequences for Failure to Comply

Employees who violate any provision of this policy are subject to discipline, up to and including termination of employment.

Administration of This Policy

<Company> expressly reserves the right to change, modify, or delete the provisions of this Remote Work Reimbursement Policy without notice.

The <Dept name> Department is responsible for the administration of this policy. If you have any questions regarding this policy or if you have questions about bringing your own device to work that are not addressed in this policy, please contact the <Dept name> Department.

Conduct Not Prohibited by This Policy

This policy is not intended to restrict communications or actions protected or required by state or federal law.

Acknowledgment of Receipt and Review

I, _____ (employee name), acknowledge that on
_____ (date), I received and read a copy of <Company>'s <policy>

¹ For some or all of the Home Office reimbursement to be tax free, you must confirm to <person> that your home work space is greater than or equal to: 100 square feet for Small Office reimbursements, 150 square feet for Medium Office reimbursements, or 200 square feet for Large Office reimbursements.

name>, dated <XX.XX.XXXX>, and understand that it is my responsibility to be familiar with and abide by its terms.

Signature

Printed Name

Date