Background
All capital and non-capital equipment, bought with University funds, belongs to the University. Equipment such as computers, tablets (IPADS), or other equipment that has the ability to hold data, must be purchased through, or encrypted by, the AHC IS department.

Departmental purchases
If a tablet is purchased with departmental funds, the department must ensure there is a business purpose for the purchase and the tablet will have minimal personal use.

If a department requires residents / fellows to use tablets (typically to deliver some portion of the program’s curriculum), the tablets are subject to the following;

- The department must purchase the tablet and maintain an inventory list
- If the residents / fellows are allowed to keep the tablets when they leave the program, then the length of time between when the student received the tablet and graduation (or other departure) must be taken into consideration. University Inventory Services has assigned a 3-year useful life to tablets
- If a resident / fellow leaves the program (graduation or other reason) in less than three years, the department must charge them for the remaining value of the tablet. After 3 years, the de minimis rule is in effect, which allows the department to give a tangible item to faculty/staff/students, with a value of less than $100, and not have it taxable to the individual

Faculty/Staff Business expense purchases

Any second computer purchased from BEA funds (including desktops, tablets and/or laptops) are subject to the following:

- Must be used primarily to the benefit of the UMPhysicians or University of Minnesota
- Must be purchased from University of Minnesota HST (Health Sciences Technology) – IS or UMPhysicians IT (for UMP only faculty) and will remain the property of these organizations. Devices must be encrypted if possible to do so. Departments must maintain an inventory list of devices
- One device purchased per fiscal year from BEA funds
- All expenses must be submitted within 60 days of when expenses were paid or incurred. If submitted after this date, the department may elect to not reimburse or to tax the reimbursement (per University guidelines)
To Report Taxable Expense Reimbursement:

- Email Karen Lander (lande016@umn.edu) (University Tax Compliance Officer)
  - Employee Name
  - Employee ID#
  - Amount of taxable reimbursement
  - Explanation of why the amount is taxable
  - Attach copy of paperwork processed through finance area