

Vermont Information Technology Leaders	
Name:	<i>Home Office Stipend Policy</i>
Type of Document:	<i>Policy</i>
Type of Policy:	<i>Finance</i>
Sponsoring Department(s):	<i>Finance</i>
Sponsor:	<i>Chief Financial Officers</i>
Approving Official or Body:	<i>Chief Executive Officer</i>
Effective Date:	<i>7/18/2027</i>
Review Cycle:	<i>Every 4 Years</i>

Purpose

1. The purpose of this policy is to comply with applicable laws in the states where Vermont Information Technology Leaders, Inc (“VITL” or the “Company”) employees work and to assist Remote Employees, as defined in this policy, with costs associated with maintaining a Home Office, as defined in this policy. Specifically, the Company will provide employees with a monthly stipend, which is intended to contribute to these costs.

Scope

1. This policy applies to all Remote Employees, as defined in this policy, of the Company.

Definitions

1. **Home Office** – An area in an employee’s home where the employee performs work associated with their role at the Company. A Home Office is not expected or required to be used exclusively for Company business, nor is it required or expected to be an enclosed room that is dedicated solely for use as an office. However, a Home Office must provide sufficient space, privacy, and comfort to allow an employee to productively attend to their work during regular business hours, A Home Office must also provide sufficient security to protect access to VITL’s systems, any Confidential Information accessed as part of an employee’s job function, and any tangible assets of the Company.
2. **Recommended Minimum Internet Standards** - 100 Megabytes (MBs) Down
3. **Remote Employee** - A Company employee whose primary work location is not an office provided by the Company. In most cases, a Remote Employee works from their home.

Policy

1. The Company will provide each employee with a stipend of \$1,000 per year towards the

cost of a mobile telephone and internet connectivity. This will be provided at a rate of \$38.46 per two-week pay period.

2. The Company requires all Remote Employees to have internet connectivity in their Home Office that meets the Company's Recommended Minimum Internet Standards. This internet connection is not expected to be used solely for Company business but must generally be available for use during standard business hours. If an employee's internet connection does not meet the Company's Recommended Minimum Internet Standards, as defined in this Policy, they should contact the Company's IT Department for assistance. In certain circumstances, at the Company's discretion, the Company may provide, at the Company's expense, an internet connectivity at an employee's Home Office. In this case, the employee's stipend will be reduced by \$500 per year, or \$19.23 per pay period.
3. The Company requires all employees to use their mobile phones for the purpose of facilitating multi-factor authentication to access certain Company systems. When communicating on Company business matters, an employee may use their mobile phone or their Teams phone, which is provided by the Company. It is understood that, on occasion, an employee may need to communicate on Company business matters while away from their Home Office and will need to use their mobile phone to either directly facilitate communication or to access their Teams account. Use of a mobile phone is further addressed in the Handheld Devices Policy.
4. The IRS requires that each employee provide support for their use of this stipend. Support means providing information about the employee's mobile phone plan and internet connectivity plan.
5. Certain employees may need to use a mobile phone for Company business on a regular basis. This may be the case for an employee who must remain in contact with the Company after standard business hours or who must travel regularly as part of their job. These employees may request that the Company provide them with a mobile phone and related service plan. In these cases, at the sole discretion of the Company, the employee will be provided with a basic phone and service plan so that they are able to meet their job responsibilities. An employee who is provided with a Company phone should not use that device for any personal matters. If an employee is provided with a Company phone, their stipend will be reduced by \$500 per year, or \$19.23 per pay period.
6. Any employee working less than a full-time schedule of 40 hours but more than 20 hours per week will receive a prorated stipend. Employees working fewer than an average of 20 hours per week are, generally, not eligible for this stipend.
7. Temporary employees, including those working fewer than 20 hours per week, and contractors are generally not eligible for a home office stipend. However, the Company, at its sole discretion, may provide a prorated stipend to a temporary employee or contractor based on their unique employment circumstances.

Enforcement

1. Repeated violations of this Policy may result in disciplinary action.

Review and Revision History

Date	Changes Made	Completed By
07-18-2027	Next Review Due	Scheduled
07-18-2023	Policy Initiated	Cara Callanan

Approvals

Cara Callanan

Reviewed by Sponsor

9/18/2023

Date

Beth Anderson

Approved by CEO

9/18/2023

Date

Debra Royce

Approved by Finance Committee

9/18/2023

Date