



# **TCS India Policy – Communication Expenses**

**VERSION 5.0**

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**TATA CONSULTANCY SERVICES**

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## **Introduction**

TCS requires frequent mobilisation of employees both locally and internationally and to ensure business continuity and ease of communication. TCS provides reimbursements towards Voice/Data connections to employees based on their role requirements.

## **Applicability**

This policy is applicable to all Full time employees, Contract Consultants, Academic Interns, ACE Interns and Consent Award employees who are working in TCS India based on their eligibility.

**Note:** *Business Associates will follow the policy and process set by their respective BA Company and will not be provided reimbursement towards Communication Expenses.*

## **Purpose**

The purpose of this policy is to set standard guidelines to reimburse employees for expenses incurred towards official communication on individual owned mobile phones and company provided laptops.

## **Provisions**

### **1. Entitlement**

- a. For roles where a high level of mobility, responsiveness and connectivity is required at all times, TCS will reimburse the cost of communication expenses, towards voice, data plan, data card on laptop, incurred by employees meeting the specific eligibility criteria.
- b. The employee has the flexibility to choose any service provider and opt for a plan as per the approved usage limits. **Refer to APPENDIX – A Table 1 Usage Limits.**

**Note:** *TCS negotiates with Service Providers to provide cost effective solutions (corporate plans) to employees. TCS periodically reviews the corporate plans and their provisions to ensure optimal value. Employees may choose to avail a suitable plan from the list of negotiated plans provided.*

**Refer to TCS India Artefact - Negotiated Plans for Communication Expenses on MyHR for details on negotiated plans available with vendors.**

- c. The connection will be in the name of the employee. The registration name and address provided at the time of procurement will be that of the employee.
- d. The employee will make the bill payment towards communication expenses for voice/data connections directly to the Service Provider.
- e. Reimbursement of official communication expenses is subject to an approved registration request.
- f. Existing users of company-provided Plans / Services will also be governed by the new plans and limits.

**Note:** Any cost towards procurement of device e.g. mobile phones, data cards, etc. additional accessories (e.g. blue tooth, hands free devices, etc.), SIM card procurement, service activation charges and any deposit to be paid at the time of procurement (either refundable or non-refundable) is to be borne by the employee.

## 2. Eligibility

The parameters for entitlement to a Voice or Data Plan(s) are as below:

### a. Criteria for Voice Connection (Mobile Phone) – Role-based Criteria

Employees in the following roles may be eligible for reimbursement towards Voice Connection as per the defined usage limit:

- a. Leadership roles
- b. Key roles such as Managerial/Consultant roles in Business Leadership, Delivery, Domain, Product and Technology, Consulting, Sales, R&D, BPS and Corporate Functions career streams.
- c. Employees working in Shifts (Application support, Production support, DBA, System Administrators and so on).

### b. Additional Criteria for Data Plan (Smartphone) - Decisive Criteria

Over and above the role-based criteria defined for voice connection above, the nature of the role should be such that it necessitates a Data Plan on a smartphone. For an employee to be eligible for Data Plan reimbursement, it is mandatory that he or she meet both the role-based criteria and the decisive criteria.

The following decisive criteria are applied:

- a. The role is critical, involves high level of mobility and requires the employee to be contactable as per the business requirement.

**Note:** Typically, high mobility roles are those where in the normal course of business, the employee is expected to spend at least 20% of the time in a month on work related travel.

- b. The role demands that the employee is able to access his or her email at any point of time.
- c. The role requires the employee to have access to the latest facts and information at all times, to make informed decisions.

### c. Criteria for Data Card (Laptop)

- a. Associates, who have been provided a company laptop, may be eligible for a Data Card based on role requirements and is entitled for reimbursement of the same.

**Note:** TCS periodically reviews the current eligible users against the criteria mentioned above. The review for each IOU will be done by the respective IOU Head.

### 3. User Registration:

- a. An employee is required to register as an eligible user for Voice/Data Plans as applicable, and select his or her usage limit. **Refer to Procedure section.**
- b. An employee should be allocated to a project to register for Voice or Data Plans and will be required to raise a request on the primary (S)WON.
- c. At the time of registration, a connection start and end date will be required to be submitted. An employee may register with a connection start date as 1st of the previous month and may claim expenses for that month, provided he/she has valid bills.
- d. Eligibility for registration is subject to review. If, at any point, the role no longer requires usage of Voice/Data Plans, it can be discontinued. The option to modify usage limits will be available to the user and the supervisor.

**Refer to the below path to modify the registration request:**

**Ultimatix → Employee Services → Employee Self Services → Global ESS → Claims and Advances → Communication Expenses → Register → Existing Voice / Data Connection → Modify**

- e. Registration will expire on connection end date, project end date, or change in (S)WON allocation whichever is earlier. For renewal of registration, a new request must be raised.

### 4. Expense Reimbursement

- a. The employee may claim monthly reimbursement towards the communication expenses incurred as per the approved usage limits. Reimbursement is subject to submission of valid monthly bills.
- b. Any usage over and above the defined limits and any usage during long leave period (more than 30 days) will be payable by the employee.
- c. An employee can raise a claim only for the service period that he or she was allocated.
- d. Claims must be raised within 90 days of the start of the service period as mentioned on the bill.

**To illustrate:** The claim for the service period 18 June – 17 July, must be raised before 16 September along with the valid bill.

- e. International Roaming expenses incurred during an International assignment must be raised and settled as part of the Forex settlement, as per the INR conversion rate applicable on the bill date. **Refer Table 2: International Roaming Usage Limits.**

**Note:** Employees are required to complete Forex settlement within 30 days from reporting to Home Country, post completion of International assignment.

### **Special Scenarios**

#### **1. End of Allocation / Change in Role**

- Employees are not permitted to raise a claim once the allocation has ended. The employee must be eligible as per the new role to claim reimbursement of communication expenses. The Employee will be required to register/modify the registration request as per his or her eligibility.

#### **2. Long and Short Term Domestic Deputation or Domestic Transfer**

- The employee may decide whether to continue to use the mobile or data connection in the Depute location / new Base Location. The reimbursement limits on the usage continue to be the same provided there is no change in role or allocation.

#### **3. International Business Travel / Short Term International Assignment**

- In case of an International Business Travel or Short Term International Assignment wherever possible and more economical, the employee should use a Global calling card or a local SIM and avoid using the India Voice / Data connection.
- In case of unavoidable circumstances, which necessitate usage of India Voice / Data Plans, the employee will be eligible for reimbursement of International Roaming charges up to defined per diem limits, based on the duration of travel.
- No separate registration will be required for International Roaming. If an employee has an international travel request in GESS, he or she will be automatically eligible for reimbursement of International Roaming expenses as part of forex settlement, as per the INR conversion rate applicable on the bill date up to the duration of Short Term International assignment defined for the host country.

**Refer to Ultimatix → Employee Services → Employee Self Service → Global ESS → My Worklist (FYA).**

- Any expense beyond this duration will not be eligible for claiming.

**Note:** In either case, if the employee decides to procure Global Calling cards, Local SIM, use Wireless networks or continue with International Roaming on India connection, the applicable limits for reimbursement will remain the same.

**Refer to APPENDIX – A Table 2 International Roaming Usage Limits.**

#### **4. Long Term International Assignment**

- The employee will not be eligible for any reimbursement in the home and host country as per this policy.

- The entitlement for communication expenses in the host location depends on the host country policy.
  - All pending claims in the home country as per this policy are to be raised before commencement of the Long Term International Assignment.
5. Employee goes on Long Leave (paid/unpaid) more than 30 days
- An employee is not entitled to claim reimbursement while on Leave Without Pay or during paid long leave period more than 30 days.
6. Separation
- After the date of separation, the employee will not be eligible to claim any expenses.

### **Terms and Conditions**

1. All expenses are budgeted and booked against the respective Project (S)WON.
2. TCS reserves the right to change or discontinue this any or all provisions detailed in this policy with suitable prior intimation.

### **Procedure**

#### **1. User Registration**

- a. Employees are required to register themselves, through the link [\*\*Ultimatix → Employee Services → Employee Self Services → Global ESS → Claims and Advances → Communication Expenses → Register\*\*](#)
- b. The employee may select the either of the following services based on the role requirement and eligibility:
  - Voice / Data Connection for mobile phones
  - Data Card for laptop

#### **Note:**

- i. *In case an employee is eligible for any one or more of the above services, each service will require a separate registration request.*
  - ii. *For Voice connections, the employee will also have the option to select ISD service, if required, for official purpose only.*
- c. The associate completes the registration form and submits the same for approval.
  - d. The Project Supervisor decides whether to approve the request and the corresponding usage limit, based on the level of usage of the connection by the employee.

- e. After the Project Supervisor's approval, the employee is registered as an eligible user along with the approved usage limits tagged to him/her.

## **2. Expense Reimbursement**

- a. A registered eligible user may raise a claim request by using the following path **Ultimatix → Employee Services → Employee Self Services → Global ESS → Claims and Advances → Apply Claim → Communication Expenses**
- b. Expenses will be reimbursed on actuals, up to a maximum of the usage limit tagged to the employee.
- c. To ensure compliance with Goods and Service Tax (GST) norms, certain mandatory requirements will need to be provided at the time of submission of claim requests. These may include confirmation on availability of Vendor GST registration number and the details of such number where it exists; details on whether the claim pertains to goods or services; details of invoice and so on. Employees are expected to cooperate with the same.
- d. Claims workflow will be in line with the Straight Through Employee Reimbursement Process.
- e. The employee is required to upload a scanned copy of the supporting bills/ documents as a proof of expense.
- f. The payment is made through a direct deposit to the employee's ERA account.
- g. Claims must be raised within 90 days of the start of the service period as mentioned on the bill.

**To illustrate:** *The claim for the service period 18 June – 17 July, must be raised before 16 September along with the valid bill.*

- h. Claims must be raised as a single reimbursement request for one month's service period i.e. an employee will not be able to combine bills for multiple months / service periods to claim reimbursement.
- i. For reimbursement of expenses for Short Term International assignment, **refer to section on Special Scenarios**



## APPENDIX – A

Table 1: Usage Limits

Category	Voice Monthly Limit (INR)	Data (Mobile Phone) / Data Card (Laptop) Monthly Limit (INR)
Very High (Domestic Traveller)	1510	410
High	1025	
Medium	515	
Low	260	

**Note:**

- Usage Limits are inclusive of Taxes.
- If an employee is eligible for Data services on Mobile Phone as well as on Laptop, he or she may use a combined limit of Rs. 820 in order to access data for both devices through a single mode. For Example, Hotspot or USB Wi-Fi may be used to access data on multiple devices.
- In case of excess usage towards ISD (International Subscriber Dialling), a cap of Rs 6150 per FY would be applicable for each user.
- An employee opting for the Very High (Domestic Traveller) limit should have at least 3 official domestic trips in a quarter.

Table 2: International Roaming Usage Limits

Voice		Data	
No. of Days	Per Diem Limit (INR)	No. of Days	Per Diem Limit (INR)
1- 5	360	1 - 3	515
6 – 15	155	4 - 30	55
16 – 30	55		

**Note:**

- i. For International Assignment beyond 30 days and up to the Short Term International assignment duration defined for host country, the **combined limit for both Voice and Data usage** will be Rs. 90 per diem.
- ii. In the event of International travel, employees should use Wireless networks where possible for data and use Global Calling Cards or local SIM cards for VOICE. In either case, if the employee decides to procure Global Calling cards, Local SIM, use Wireless networks or continue with International Roaming on India connection, the applicable limits for reimbursement will remain the same.

### Revision List

Revision No.	Policy Effective Date	Document Release / Revision Date	Revision Description	Page No./ Section	Rationale for Change	Change type (add/modify/delete)	Policy / Process / Document Revision
5.0	01 July 2017	30 June 2017	Updated clause related to Goods and Service Tax (GST)	Procedure	Statutory compliance	Add	Policy Revision
4.0	17 Aug 2016	18 Aug 2016	Usage Limits for Voice updated to include revised Service Tax.	Appendix A	Policy Review	Modify	Policy Revision
3.0	01 Mar 2016	01 Jul 2016	International Roaming expenses to be raised and settled as part of	Provisions and Special Scenarios	Process review	Modify	Policy Revision
2.0	01 Sep 2015	28 Sep 2015	New limit of Rs. 1500 introduced for frequent domestic	Appendix A	Policy Review	Add	Policy Revision
2.0	01 Sep 2015	28 Sep 2015	Usage Limits for Voice and Data updated to include revised Service Tax.	Appendix A	Policy Review	Modify	Policy Revision

2.0	22 Sep 2014	28 Sep 2015	Option provided for a combined Limit for Data services on Mobile Phone and Laptop	Appendix A	Policy Review	Add	Policy Revision
2.0	01 Sep 2015	28 Sep 2015	Ultimatix links updated	Throughout the document	Change in Ultimatix path	Modify	Document Revision
1.0	01 Jun 2014	01 Jun 2014	First Release	NA	NA	NA	NA