



Policy Title: Cell Phone, Other PDA, and Home Internet Policy

Category: Accounting/Business Office

Policy Number: ABO 911-06

Sponsor: Vice President for Finance and Administration

Effective Date: September 1, 2006

POLICY STATEMENT

The University will not own cell phones for the use of individual employees and the University will not directly pay employees' cell phone bills. Employees whose job duties require the frequent need for a cell phone may receive extra compensation in the form of a cell phone allowance to cover University business related costs. Only in extenuating circumstances will further reimbursement for cell phone costs be available to employees who have such an allowance. All exceptions must have payment approval by the Vice President for Finance and Administration. All other employees may submit infrequent business-related cell phone expenses for individual reimbursement.

REASON FOR POLICY

The University must meet IRS regulations and effectively manage and use its financial resources.

FREQUENT USE OF CELL PHONE FOR BUSINESS PURPOSE

Determining Employee Eligibility: Employees with job duties that require the frequent need to use a cell phone for business purpose are eligible, typically include;

- a. Employees on the road or in the field, but required to remain in touch with others, typically out of the office on business 50 or more annual days.
- b. Employees available for emergency contact (e.g., duties require them to be contacted anywhere/anytime).

Dollar Amount of Allowance: Eligible employees will receive a cell phone allowance of \$55 per month (gross) in their paychecks.

Establishing the Payment of Allowance: Complete the Allowance Request Form, see [Related Document](#). This request may be made any time.

The Request Form must be approved by the employee's Department Head and then forwarded to the Vice President for Finance and Administration who will determine if the request meets all criteria and the intent of the policy.

The allowance does not constitute an increase to base pay, and will not be included in the calculation of any salary adjustments.

Payment to the Employee: Payment will be made per pay period, as an addition to the employee's payroll check. Payments will be equally divided among the pay periods.

Use of Phone: The employee must retain an active cell phone as long as a cell phone allowance is in place. The phone may be used for both business and personal purposes. Extra services or equipment may be added at the employee's expense.

Note that misuse of the phone – using it in ways inconsistent with University policy or with local, state or federal laws – will result in immediate cancellation of the cell phone allowance.

Fees for Contract Changes or Cancellation: The employee is responsible for all fees to change contracts and cancellation charges.

Departmental Discretion: Departmental policy regarding issuing cell phone allowances may be more (but not less) restrictive than University policy. For example, the department may set a lower maximum dollar amount, or restrict the allowance to only those with local cell phone numbers, etc.

Department Responsibilities and Documentation Requirements: The department is responsible to review cell phone needs in the department on an annual basis to determine if allowances should be changed, continued, discontinued, or if new allowances are needed.

Tax Issues: The employee's cell phone allowance is taxable income.

INFREQUENT USE OF CELL PHONE FOR BUSINESS PURPOSE

Employees who use a cell for infrequent business purposes are not eligible for a cell phone allowance. Such employees may request reimbursement for actual extra expense of business related usage on their own cell phone. The individual should make personal payment to the provider, and then submit a reimbursement request that includes a copy of the cell phone bill. The reimbursement request must include for each call the business discussion that took place and the participants.

POCKET PC, PALM PILOT, BLACKBERRY OR OTHER PDA DEVICE

These devices will be supported by the University when determined that the device is necessary and integral to an employees' job duties and responsibilities. All such devices must be purchased through the University's Purchasing Department and will remain the ownership of the University. These devices must conform to the University's Information Technology standards and approved through Information Technology prior to purchase. Any device purchased by an employee that does not conform to the University's Information Technology standards is ineligible for financial and service support. The Request Form needs to be approved by the employee's Department Head and

then forwarded to the Vice President for Finance and Administration who will determine if the request meets all criteria and the intent of the policy.

HOME INTERNET

Home internet access is considered a personal expense and will not be reimbursed by the University.

RELATED DOCUMENT

[Allowance Request Form](#)

CONTACTS

Accounting Services, (847) 578-8309