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**1.0 Introduction/Purpose**

Cellular telephones and cellular-based wireless communications devices can be an effective resource for campus employees in the performance of their job duties. For employees who spend considerable time outside of their assigned office area, or who must be accessible outside of scheduled or normal work hours, a cellular or mobile device can be a significant benefit. Based on job duties, certain employees may qualify to be provided a stipend to cover the business use of personal cell phones.

**Due to the requirement to comply with IRS regulations regarding personal use of institutionally owned devices and the difficulty and time intensive manual labor required to identify, track and determine personal versus business use, the District will no longer provide cell phone service to individual employees**. In short, it will be up to the individual employee to claim business use based on appropriate documentation of personally owned cell phones, either as a reimbursement from the District or as a business deduction on their personal tax return.

The level of institutional cost for cell phone service has rapidly increased over the past few years. To bring costs more into line with the level of institutional benefit, a stipend rate for cost sharing has been adopted. This procedure assumes that for most employees the device will be used for both personal and business use.

Certain employees may qualify for the District to provide an institutional stipend to cover the presumed business use of personal cell phones and service. The stipend will be considered taxable income to the employee. The level of cash subsidy (stipend) will be determined by a person’s job duties as it relates to cell phone use and access. Guidelines to categorize cellular use as mandatory, beneficial or incidental are determined by the area Vice President. The stipend includes the cost of service plus equipment. The District will review and set the amounts to be provided for stipends and reimbursement on an annual basis.

**2.0 General Procedure: Institutional Stipend**

This procedure institutes an institutional stipend to cover presumed business use of personal cell phones for certain employees.

A. Employee responsibilities: The employee will purchase cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, service levels, calling areas, service and phone features, termination clauses, and payment terms and penalties. The employee is also responsible for the purchase, loss, damage, insurance, and/or replacement of phone equipment.

B. Guidelines to receive a stipend: Based on job duties as it relates to cell phones, three categories are identified to determine if the employee should be provided a stipend to offset the cost of a personal cell phone and service.

* + 1. **Mandatory**--the institution requires an employee to have a cell phone to fulfill job duties. The President upon recommendation from a Vice President will approve qualifying employees in this category. Employees in this category have duties that require access by the District while away from the office or in off-hour situations. Service is required for “on-call” personnel to be contacted in the event of an emergency or service need. Service is provided for life or safety requirements.
    2. **Beneficial**--the use of a cell phone is not mandatory but is considered highly beneficial to an employee to fulfill job duties. An area Vice President will approve the stipend paid to employees in their area that qualify under this category. Service is provided so that an employee can work more efficiently, or that their working conditions require that they are away from traditional communications resources. Simple convenience is not sufficient to qualify for a monthly stipend.
    3. **Incidental or occasional use** – reimbursement for business use of a personal device would be allowed at a fixed rate for all others. This would be in the form of a business related reimbursement request instead of a monthly stipend.

C. Levels of stipend payment: There are many cell phone carriers with varying plans for phone equipment and service. The payment levels are intended to cover a presumed level of business use of personally owned service and equipment in keeping with institutional benefit. The procedure assumes that for most employees the device will be used for both personal and business use, therefore the overall costs are shared.

* + 1. **Basic Use/Voice Service** – this stipend level is intended to cover a portion of the employee’s expense for monthly service costs and a contribution toward the cost of equipment and accessories. This stipend level would cover basic/voice cellular service to meet institutional job duties.
    2. **Enhanced Use/Voice + Data Service** – this stipend level is intended to cover a portion of the employee’s expense for monthly service costs and a contribution toward the cost of equipment and accessories. This stipend level would include voice service, plus data phone or Smartphone features that provide access to email or web based services that would be required to meet institutional job duties.
    3. **Mandatory Use/Full Voice + Data Service** – this stipend level is intended to cover a substantial portion of the employee’s personal expense for monthly service costs, equipment and accessories. This stipend level would apply to those employees where the institution requires a cell phone with full voice and data services to fulfill their job duties.
    4. **Incidental/Occasional Use** – this reimbursement level will be at actual cost with appropriate documentation provided by the employee.
    5. Amounts listed in each category above will be reviewed and set annually by the Vice President of Administrative Services. The stipend amounts will be listed on the Cell Phone Stipend Agreement/Termination.

D. Additional procedure guidelines:

* + 1. The department of an employee receiving a monthly stipend, or incidental use reimbursement will provide the appropriate budget funding.
    2. A **Cell Phone Stipend Agreement/Termination** will be completed by the employee and approved by the area Vice President. Updates or changes to cell phone service (phone numbers, voice/data vs. voice only, stipend amount, etc…) will be reported promptly to the employee’s department head.
    3. If the employee resigns, is terminated, transfers departments, or no longer qualifies for an institutional stipend; the department head will promptly complete the Cell Phone Stipend Agreement/Termination and notify the Human Resources Office to discontinue the stipend payment.
    4. The employee’s department head/dean and area Vice President are responsible for an annual review of the business need for a cell phone stipend and whether the agreement should be continued.
    5. Exceptions: there may be rare circumstances where the stipend level must be adjusted due to extenuating conditions. The President upon recommendation from a Vice President will approve exceptions.
    6. Certain “departmental assigned phones” will be provided by the District (see Section 4.0 below).
    7. If the level of expense by the employee exceeds the stipend amounts received from the District, the employee could claim the overage (with sufficient IRS documentation) on their personal tax return.

**3.0 Guidelines for Cell Phone Use**

Personal use – the stipend rate assumes that the cell phone will be used for both personal and business calls. Since the stipend amount is taxable as income, the employee is not required to track business vs. personal use to report to the District.

Institutional benefit – the stipend agreement requires that the personally owned device is available for business access. An employee receiving a stipend must maintain active cell phone service. The employee agrees to carry the cell phone with them, keep it charged and in operational condition, and be accessible for business use as required by their department head or supervisor.

Appropriate use – the employee agrees to use the phone in ways consistent with District policy and all applicable local, state or federal laws. Inappropriate and unlawful use of cell phone features, such as camera equipment, is prohibited.

Use of a cell phone while operating a vehicle – cell phones users must be aware of state and municipal laws regarding the use of phones while driving. The laws vary widely by location. In addition, use of phones while driving can cause hazardous distraction, especially in adverse weather, heavy traffic, or limited visibility conditions.

**4.0 District Provided Cell Phones**

There are some circumstances where a “departmentally assigned cell phone” may be provided by the District that is not assigned to a specific individual. In these cases, the District will provide cell phone service and equipment.

Service and equipment procurement: General Services will arrange for service and phone equipment as appropriate. When new departmental service is requested, General Services requires a general requisition from the responsible department to associate with the new phone number.

The new departmental phone will be added to the existing District agreement and paid for by the District.

NOTE: District provided phone for District use only – no exceptions.