

PRP 5365

Cellular Phone Service and Other Wireless Communications Devices Stipend

Issued by: Dr. Richard H. Rugen, Vice President for Administration and Finance

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Preamble

The University seeks to achieve maximum productivity and cost-effectiveness when employing cell phone service and other wireless communications device technology as a business solution; to comply with IRS rules and regulations governing the taxability of these devices, and to effectively manage the reimbursement of costs associated with business use related to personally owned wireless devices and plans.

The Policy

This policy institutes a wireless communications stipend to cover presumed business use of personal cell phones for faculty, staff, and administrators who, as a part of the official University employment, have constant and recurring need for using a wireless communications device. The institutional stipend is intended to reimburse the employee for the business use of the device. The stipend is not intended to fund the cost of the device nor pay for the entire monthly bill. The assumption is that most employees also use their wireless communications devices for personal calls.

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.

Definitions

Wireless Communication Device

A device that transmits and receives voice, data, and/or text without being physically connected to University network. This definition includes but is not limited to such devices as cellular telephones, pagers, wireless internet services, wireless data devices and cellular telephone/two-way devices. This policy does not include radio devices that interface with a defined non-public radio frequency such as the 800 MHz Statewide Radio System.

Wireless Communications Stipend

The wireless communications stipend does not constitute an increase in base pay, nor will it be included in the calculation of percentage increases to base pay. The stipend will be itemized and reported on employee pay statements and W-2s and subject to withholding taxes.

Policy will be implemented based upon most current wireless communications and other wireless communications devices stipend procedures.

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