



WIRELESS SERVICES ALLOWANCE POLICY (CELLULAR PHONE & SERVICES)

Approved By: President	Related Policies: OUS IMD 4.021
Date Approved: March 2008	IRS: http://www.irs.gov/govt/fslg/article/0,,id=167154,00.html
Revised: April 24, 2008	Contact Officer: Director, Information Technology
Date of Next Review: 6 months from approval date	Policy Custodian: Vice President, Finance & Administration

A. PURPOSE

To provide a policy governing the use of wireless (cellular) phones by Southern Oregon University employees and to provide reimbursement guidelines, criteria and conditions for business use of personally owned wireless communication devices and services.

B. DEFINITIONS

1. Wireless Communication Devices – Devices that provide for wireless communication e.g., cell phones, smart phones such as the Treo, Blackberry
2. Smart Phone or PDA Smart Phone– wireless communication device that combines the functionality of a cellular telephone and personal digital assistant (PDA) in a single device and allows secure access to e-mail.
3. Wireless Service Provider – Companies that provide wireless (cellular) communications services such as AT&T Wireless, Sprint/Nextel, U. S. Cellular, Verizon etc.

C. POLICY

1. Effective Date: April 1, 2008
2. As a general rule, Southern Oregon University shall not own or otherwise provide wireless phones and other wireless communication devices, or services to its employees. Employees may need to use wireless phones to conduct legitimate routine SOU business and such use is a predictable necessity. In these cases, the University will provide a wireless service allowance for employees who are required to use a personal wireless phone for work purposes.
3. Allowances will be provided as follows:
Monthly wireless service plan up to \$40.00
Smart phone data access service \$25.00
Smart phone up to \$300.00
4. While the University does not as a rule subscribe for wireless services or provide wireless phones to employees, there are some exceptions. These exceptions may include wireless devices or services:
 - a) used for emergency or disaster recovery purposes

- b) used in a shared position where the phone will be given to people as needed. (Such as a Manager on Duty, or a check-out phone.)
- c) employees who use cell phones under a team contract with shared features that enable on campus communication (i.e. “push to talk” or walkie-talkie features)
- d) required to conduct research projects and charged to grant budgets
- e) used for short term projects
- f) used by Information Technology for evaluation and testing with campus information systems

In such instances where the University is providing wireless devices and services for use by SOU employees, employee use is limited to official SOU business only. The University recognizes that there are very rare unforeseen circumstances of incoming calls or emergencies when it is impossible or unreasonable to use a University landline telephone, public pay phone, or personal phone. To ensure compliance with IRS regulation the University must maintain auditable records of all wireless service calls and employees using University owned cell phones must adhere to the following procedures as outlined in Section D.2 of this policy.

- 5. Some employees may have a need to use wireless communication devices to conduct University business on an irregular basis, and therefore are not provided with a wireless communication allowance. In this case, the University will reimburse the employee for any incremental costs incurred due to the business calls made.
- 6. Departments shall be responsible for oversight of employee wireless phone use and shall monitor and review such usage periodically to ensure that use is appropriate and that prudent fiscal management guidelines are followed. This periodic review shall include an assessment of each authorized employee’s continued need to use a wireless phone for business purposes.
- 7. Ethics law outlined in ORS Chapter 244 prohibits public officials (including SOU employees) from participating in provider or contractor discount programs designed for government use, except as noted in the ORS.
- 8. This policy may be revised at any time without prior notice. All revisions supersede prior policy and are effective upon approval.

D. PROCEDURES

1. Allowance Plan: Business Use of Wireless Services and Devices

- a. The Department must first authorize the employee to use his/her personal wireless service and phone for SOU business. An Authorization Form shall be signed by the employee, the employee’s Department Head i.e. Dean/Director, and the appropriate Vice President. The authorization form will identify the employee and the employee’s personal wireless phone number and be submitted to the Payroll Office. A copy of the form is available online on the Information Technology and Business Services web sites.
- b. Reimbursement begins the month following the date of the Dean/Director’s signature and will be paid retroactive following receipt of the signed authorization form and attached copy of the employee’s first wireless services bill. .
- c. The employee is responsible for turning in the first page of his/her wireless service bill with the initial Wireless Services Allowance Authorization Form and annually prior to June 15

each year to document that the employee still has the service. The bill copy should be submitted to the employee's supervisor and the Payroll Office.

- d. The monthly wireless allowance shall not exceed the employee's monthly wireless plan base charges. The University will pay an allowance equal to the lesser of the employee's monthly base plan or \$40.00 per month. An allowance less than \$40 may also be requested in cases where the employee's regular business use of the cell phone is a smaller portion than the personal use. A smart phone allowance may also be requested to allow secure access to SOU's campus e-mail for authorized employees who have regular business travel off campus or are part of the campus emergency response team. This additional allowance is equal to the lesser of one half of the employee's monthly data plan charge or \$25. Employees may request reimbursement for both services; however the maximum monthly reimbursement shall not exceed \$65. These wireless services allowances are a taxable item and will be added to the employees' monthly paycheck. The Department's Dean/Director is responsible for notifying Payroll of all allowance amounts and changes in allowance amounts or eligibility.
- e. Employees may be provided an allowance of no more than \$300 for a smart phone. The determination of the appropriate amount of the allowance and device to meet required business needs is made by the approving Department Head. In no case shall the allowance be greater than the cost of the equipment. A copy of the receipt for the communications device purchased should be attached to the Wireless Services Allowance Authorization Form. Equipment allowances are taxable income. Generally equipment may be replaced no more frequently than every 3 years and another smart phone allowance provided only under the following conditions:
 - 1) Equipment failure not caused by employee negligence
 - 2) Wireless Service Provider system change requires a replacement of equipment i.e. technology sunset or obsolescence
 - 3) SOU Technology System enhancement or Department business need requiring different equipment
- f. The employee is responsible to immediately alert the Department Head of any change in their wireless service plan which reduces the cost of the base plan below \$40 per month. The department is responsible for notifying the Payroll Office in writing of a reduction in the employee's plan cost, cancellation of the reimbursement allowance if the employee is no longer required to use a wireless phone for the job, if the employee terminates their employment with the University, or if the Department for any other reason revokes the wireless service authorization.
- g. **The signed copy of the authorization form will be returned to the Dean/Director as notification of approval. If approval is not granted a copy will be returned with an explanation of why the request was not granted.**

