ASC Cellular Phone/Internet Reimbursement Policy and Administrative Process

Revised January 1, 2017

Background
This document is designed to clarify the administration of the current University policy and to communicate the process, eligibility, and amounts provided by the College.

Policy
University policy states “the university may provide cellular phones and cell phone services for employees whose duties and responsibilities require continuous wireless access to telephone or internet service including email.” Further, “the level of cell phone service or amount of a cell phone allowance is determined by the department based on university needs, the employee’s duties and available funding.”

ASC will continue to provide cellular phone and internet benefits as a taxable allowance. In such cases, there must be a clearly documented business need and the phone/internet connectivity must be approved by the Unit head and the appropriate College Finance Manager. ASC will no longer provide allowances for cellular phone equipment or accessories.

Guidelines and Procedures
For ASC purposes, individuals eligible for cell phone/internet support must have the need clearly articulated in their job descriptions as an essential component of the position. In general, this allowance is limited to the following types of positions:

- Information Technology Director
- Selected IT staff with significant on-call responsibilities
- OSP funded staff as required by the sponsor agreement and approved by the sponsor
- Others in strategic positions on a case-by-case basis

The College will administer this policy and allowances centrally, following the taxable allowance option. The advantages of utilizing this taxable allowance option include:

- No record keeping of business and personal use is required by the employee.
- No payment is collected for personal calls.
- Greater flexibility for the individual in determining wireless carrier, plan and equipment.
- Decreased administrative burden, reducing administrative overhead costs.
- Increased compliance with University policy.
Maximum Allowance Amount

<table>
<thead>
<tr>
<th>Service</th>
<th>Maximum of 75% of bill not to exceed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cellular Phone and Wireless Data</td>
<td>$30/per month</td>
</tr>
<tr>
<td>Service</td>
<td></td>
</tr>
<tr>
<td>Home internet Connectivity</td>
<td>$15/per month</td>
</tr>
</tbody>
</table>

Procedure:

- All requests must be documented via the Request for Cell Phone/Internet Allowance Form.
- Once the form is completed and approved by the employee's supervisor, the form should be uploaded into HRA and approved according to the workflow established.
- College Finance Directors will be added via ad hoc approval and review all instances for appropriateness.
- Requests are not allowed to be paid retroactively across calendar years and must be submitted annually in November for the next year’s processing per IRS tax rules.
- The most recent itemized billing statement is required when submitting the initial request. Rates will apply to standard base plan costs only. The bill should be reviewed at the department to determine the business need for the allowance. The bill should be attached to the HRA along with the required form. Note: DO NOT ATTACH ANY CALL OR TEXT DETAIL.