

**Date Updated and Published: May 2014****Revision History:****Review: Annually****Last Date Reviewed:** November 2019**POLICY**

As of the effective date of this policy, Bethel University will not provide employees with individual cellular telephones, cellular telephone-enabled personal digital assistants (PDAs), or similar devices, except as provided within this policy. Bethel University will offer a taxable stipend for cellular telephone service to employees whose duties and responsibilities require them to carry cellular telephones. This policy allows the University to meet Internal Revenue Service (IRS) regulations regarding business versus personal use of cellular telephones. Such requests must be initiated by the department head and approved by the appropriate Vice President and/or President. In compliance with IRS regulations, the University will be considered to have provided an employee with a cellular telephone/PDA primarily for non-compensatory business purposes if there are substantial reasons relating to the employer's business for providing the employee with a cellular telephone/PDA, other than providing compensation to the employee.

Except as otherwise noted herein, Bethel University will not provide compensation or reimbursement for cellular telephone charges incurred by any employee, student, volunteer, or any other person. The use of personal cellular telephones for business use other than as provided for herein is not reimbursable.

**PERSONNEL APPROVED FOR UNIVERSITY-PROVIDED CELLULAR TELEPHONES/PDAs**

Key personnel are provided cellular telephones/PDAs because the performance of their jobs requires them to be available for communication at all times, including routinely while off campus, after hours, on weekends, and while routinely traveling or working off-campus on University business. Additionally, key personnel are required to respond to situations most

appropriately addressed by email, are required to have immediate

communications capability to perform their job duties, and to protect the safety of students, staff, or the general public.

#### Key personnel

1. President
2. Vice Presidents
3. Athletics Director
4. Executive Director Level Personnel
5. Executive Assistant to the President

Upon the approval of the President, the following services employees are eligible for cellular telephones or PDAs:

#### Service Personnel

1. Media Relations representative;
2. Facilities and Campus Police Services employees;
3. Employees for whom the University does not provide a land line (telephone) or computer access (LAN or T1) and whose job requires them to be available for communication at all times, such as recruiters for the University and Development personnel whose job duties require routine travel. If the University provides the employee with an office and a land line telephone, and the employee is routinely in the office three (3) or more days per week, the employee does not qualify for a University-provided cellular telephone or PDA; and
4. Information Technology Director

1. Upon the approval of the President, the following emergency responders are eligible for cellular telephones or PDAs:

#### Emergency Responders

1. Chief of Campus Police Services
2. Facilities employees at the level of Assistant Director or above

#### **GUIDELINES FOR JUSTIFICATION**

1. The job requires considerable time outside the office, and it is important to the University that the employee be immediately accessible to receive and/or make frequent business calls during those times or to send and receive email;
2. The job requires the employee to be immediately accessible to receive

and/or make frequent business calls outside of working hours or to send and receive email;

3. Job duties away from the office may expose the employee or others to immediate harm or danger;
4. Simple convenience is not sufficient. Eligibility is based on necessity, frequency, and safety, not title or position. (For example, one computer administrator may perform his/her work entirely in a campus office and is never on call, while another employee with the same title may work primarily in the field and/or may be on call after hours.)
5. Being an emergency responder for law enforcement with communications needs that cannot be met with other available alternatives, such as pagers or radios;
6. Being required to respond to critical system failures or service disruptions;
7. Being required to have immediate communications capability to protect the safety of students, employees, or the general public;
8. Routinely traveling off-campus on University business and needing to communicate with the University while en route; and,
9. Being unable to meet communications needs with other available alternatives.

#### **STIPEND**

Amount: If eligible as set forth above, and authorized by the President, employees required to carry a cellular telephone for University business may elect to utilize a personal cellular telephone or PDA and receive compensation in the form of a cellular telephone stipend. Employees making such election shall provide the phone number within five (5) business days of activation and must be available for calls (in possession of the phone and have it turned on) during those times specified by management. The stipend amount for a cellular telephone or PDA will be sixty dollars (\$60) per month. This amount is intended to approximate average basic local plan costs and makes periodic equipment replacement and all payroll tax consequences the responsibility of the employee. This amount is subject to annual review and adjustment. Bethel University will publish any changes in stipend amounts each year in August. The University reserves the right to increase or decrease the amount or the availability of the stipend at any time.

Payment: The stipend will be paid from departmental funds through the regular

payroll process and charged against each department budget. The stipend will be paid monthly. Such stipends are taxable income subject to required tax withholdings. The stipend is not an entitlement and is not part of the employee base salary. The wireless phone stipend is not part of base pay for calculating percentage salary increases. Therefore, the allowance is not included in any calculations of benefits such as retirement.

Termination of Telephone Service: Any employee who receives a stipend must immediately notify his/her supervisor if the employee terminates or reduces business usage of his/her cellular telephone service or if he/she cancels cellular telephone service. The employee is also responsible for verifying with the Payroll Office when and if the phone the employee receives a stipend for has been terminated. Failure on the part of an employee to notify his/her supervisor of termination or reduction of cellular telephone use/service constitutes a terminable offense if the employee continues to receive a stipend.

Other Requirements: Management may periodically request that the employee provide a copy of the first page of the phone bill in order to verify that he/she has an active wireless phone plan. Management may also periodically request documentation of substantial business use.

#### **APPROPRIATE USE**

All telephone services used for University business, whether University issued or personal, must be used in compliance with all appropriate laws and regulations of the State of Tennessee. Ring back tones are strictly forbidden. All personal greetings, if used, must be appropriate and reflect the mission of Bethel University.

#### **DISCONTINUATION OF CELLULAR TELEPHONE SERVICE**

As of the effective date of this policy, Bethel University terminated all cellular telephone accounts with the exception of allowable accounts described within this policy.

#### **RESPONSIBILITY PARTIES**

President, Vice Presidents of each respective College/Department, Vice President of Finance/CFO, any/all employees possessing a University issued cellular telephone/PDA

#### **PUBLICATION**

This policy is published on the University's website.