

MIDDLE TENNESSEE STATE UNIVERSITY  
POLICIES AND PROCEDURES MANUAL

POLICY NO.: IV:04:18

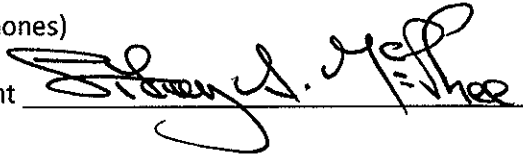
DATE: September 1, 2011

SUPERSEDES POLICY NO.: IV:04:18

DATED: September 1, 2010

SUBJECT: Wireless Telephones (Cell Phones)

APPROVED: Sidney A. McPhee, President



- I. Wireless Phone Allowance
  - A. Eligibility for Wireless Phone Allowance
    1. The University may provide a wireless phone allowance to an employee if at least one of the following criteria is met:
      - a. 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.
      - b. 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.
      - c. Job duties away from the office may expose the employee or others to immediate harm or danger (e.g., visits to isolated or hazardous areas).
    2. 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.)
    3. The allowance will be charged to an account specified by the employee's department chair/head, who must ensure availability of funding. Thus, departmental eligibility criteria can be more (but not less) restrictive than the University criteria stated above.
    4. The wireless phone allowance must be approved by the department chair/head, dean/director, and Vice President.
  - B. Wireless Phone Allowance Amount
    1. The wireless phone allowance rates will be in accordance with the (1) Allowance Request for Wireless Telephone Service and (2) the Allowance Request for Wireless Telephone Equipment. These forms can be located on the Business and Finance website. Rates may be adjusted each July 1 after appropriate review and approval by

the President. The allowances are taxable income to the employee. (Note-The allowance amount could exceed the direct cost of the wireless service but may not cover all the additional taxes and fees the employee will pay.)

2. The amount for the wireless phone allowance for service will be based on business use only. Optional services such as text messaging, push to talk, and mobile broadband connect will only be reimbursed if required by the job assignment. Departments needing push to talk service only, without standard voice minutes, should contact Telecommunication Services at 898-2206 to request the push to talk service only, which will be billed directly to the university, rather than to an employee. If push to talk is going to be used in combination with standard voice minutes, the employee should request the service be added to their push to talk compatible phone, and seek reimbursement through the allowance program.
3. The wireless phone allowance must be evaluated at a minimum on an annual basis. The supervisor, department head or dean should evaluate the amount of the allowance each June to ensure that the allowance amounts are appropriate. Documentation for the amount (such as previous phone bills) and for the necessity (as opposed to convenience) of the allowance amount should be submitted by the employee to their supervisor in order to demonstrate the need for an allowance. Payroll will continue to process the same allowance amount, unless they receive an updated allowance request form, or a cancellation request. For any allowance changes, allowance request forms should be submitted to Payroll by the 5<sup>th</sup> of the month to be effective the current month.
4. The allowance is not an entitlement-the amount can be changed or withdrawn without notice at any time.
5. The wireless phone allowance is not part of base pay for calculating percentage salary increases or calculating equity adjustments. Therefore the allowance is not included in any calculations of benefits such as retirement.
6. The University will generally not pay for basic phone instruments because basic phones, capable of handling University business, are usually available free upon entering into a wireless contract. The employee can choose a phone with more features and pay the difference if he/she chooses. The University may provide an equipment allowance, if optional phone features are required to fulfill job requirements, as justified by the employee and approved by the Vice President. Allowances for equipment will be limited to once every two years. In order to receive this equipment allowance, a receipt itemizing the employee's equipment purchase must be submitted, and attached to the Allowance Request for Wireless Telephone Equipment form. Departments should use the formula on the allowance request form for equipment to determine the equipment reimbursement amount. The department should retain the documentation with its files. The phone will belong to the employee, not to the University.

#### C. Employee and University Responsibilities

1. The employee must sign the Allowance Request for Wireless Telephone Service Form, thereby certifying that he/she will provide the phone number within five days of

activation and will be available for calls (in possession of the phone and have it turned on) during those times specified by management.

2. The employee may select any wireless carrier whose service meets the requirements of the job responsibilities as determined by the department chair/head. (For example, computer technicians may sometimes work in the basements of campus buildings where the wireless phones of only certain carriers get a signal.) A fiscal officer may also restrict the allowance of his/her employees to the same carrier in order to reduce cell-to-cell costs. In most cases, however, the employee may select the wireless carrier and plan features of his/her choice (e.g., number of anytime minutes, local vs. nationwide, individual vs. family plan, etc.)
3. The employee must inform the University to discontinue the allowance when the eligibility criteria are no longer met or when the wireless service is cancelled.
4. 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.
5. The employee is responsible for all charges on his/her personal wireless plan, including Early Termination Fees. If, prior to the end of the wireless phone contract, a personal decision by the employee, or employee misconduct, or misuse of the phone, or loss of the equipment, results in the need to end or change the wireless phone contract, the employee will bear the cost of any fees associated with that change or cancellation. For example, if an employee chooses to terminate their employment they are still responsible for their wireless phone contract and may be subject to a prorata reimbursement for any recent equipment allowance.
6. If, prior to the end of the wireless phone contract period, a University decision (unrelated to employee misconduct) results in the need to end or change the wireless phone contract, the University will bear the cost of any fees associated with the change or cancellation. For example, if an employee's supervisor changes the employee's duties and the wireless phone is no longer needed for work purposes, the University, with documentation of payment provided by the employee, will reimburse the change or cancellation fees if the employee does not want to retain the contract.
7. The employee does not need to provide documentation of business and personal phone calls, except as needed for business deduction purposes on employee's personal income tax.
8. Call detail records from the service provider should be provided by the employee if requested.
9. It is the employee's responsibility to comply with state and municipal laws regarding the use of wireless phones while driving.
10. Wireless transmissions are not secure and employees should use discretion in relaying confidential information over wireless devices.

11. Smartphones are able to receive and store email and other University data. Smartphone users are therefore reminded that they must comply with all security and data handling policies of the University. Please see MTSU Policy I:03:06 *Information Security Policy* for more information.
12. An employee should contact their wireless carrier immediately should their wireless device become lost or stolen, so that service can be suspended and unnecessary charges avoided.
13. If the Wireless Phone Allowance Request Form is received in Payroll by the 5th of the month, the allowance will be included in that month's pay. If received after the 5th, it will be included beginning the following month.
14. The Payroll Department will keep approved Wireless Phone Allowance Request Forms on file and available for internal or external audit.

II. Special Rules for Grant Accounts

- A. Grant accounts vary as to whether cellular phone charges or allowances are allowed. Any requests for cell phone allowances must be approved through Grant Accounting.

III. Miscellaneous

- A. Employees cannot circumvent this policy by obtaining a Foundation-provided wireless phone plan or allowance.
- B. Employees that cannot qualify for a standard rate plan through a wireless carrier may purchase, with department approval, prepaid wireless service as long as documentation of the purchase is maintained and produced when requested by their supervisor.
- C. The Senior Vice President can approve exceptions to this policy. Exception requests should be in written form, and completely explain the reason an exception to the policy is needed.

Revised: January 1, 2009; January 6, 2010; September 1, 2010; July 1, 2011.