

## CELL PHONE STIPEND PROGRAM

### Policy:

Due to IRS regulations the College has revised the cell phone guidelines. Effective immediately, employees requiring cell phones to perform their work will receive a stipend to compensate for business use of a personal cell phone. The stipend will be included in the employee's pay check. The only exceptions to this policy will be cell phones which are maintained by departments for group use and are NOT assigned to specific individuals. All other employees MUST have converted over to personal service contracts by January 1, 2008.

### Procedure:

#### Authorization:

All requests for cell phone stipends must be approved by either the Vice President of Administration or the Vice President of Information Services.

#### User Qualifications:

Employees may qualify for a cellular phone only if their Department Head, as approved by their President's Council member, has determined it to be required for the performance for their job and the following criteria are met:

- The job requires the employee to be mobile with direct contact with Nichols College or business associates; or
- The job consistently requires timely and business critical two way communications for which there is no reasonable alternative technology.

Employees' eligibility based on these requirements must be documented by the Department Head on a Cellular Telephone Authorization Form (see attached). Justification of need must be specific as to why other means of communication provided by the College (i.e. office phones, email, etc.) are not adequate to meet the communication requirements of the employee's job.

Only one stipend for a single cellular phone will be approved for each qualified employee

### Stipend:

All employees will be given a stipend for a standard 450 minute cell phone plan. An additional stipend may be provided to cover necessary additional features

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which are currently supported by the College if the nature of the employee's work justifies these additions. Additional features include the following:

- **Data Service**
- **IT installed software:** In order to access Nichols College email or calendars, please consult with IT for detailed specifications before you purchase the cell phone.
- **Text Messaging**
- **Early Evenings**

If an employee feels that the standard stipend is not adequate for their qualified business cell phone usage, they must provide 3 months of itemized cell phone call details to justify the increase in the stipend. A Department Head and approval by the CIO or CFO will be needed to increase the current stipend amount.

A Cellular Telephone Authorization Form (see attached) must be completed and signed by the Department Head and the CIO or CFO and submitted to the Business Office to be eligible for the stipend.

### Equipment:

A phone purchase over and above the promotional phones offered by the cell phone provider will be the responsibility of the employee. If an employee needs more than the basic phone functions an approval from the Department Head and the CIO or CFO will be needed. An expense report can be submitted along with the proper documentation and a portion of the phone cost will be reimbursed.

If equipment is lost, damaged or malfunctioning it will be the employee's responsibility to maintain/replace the equipment at his/her own expense.

### Annual Review:

A cell phone stipend renewal form will be distributed to department heads each calendar year to verify the need for the stipend. These forms will have to be approved by the appropriate President's Council member and CIO or CFO to continue the stipend.

### Reimbursement of Cell Phone Costs Not Covered by the Stipend Program:

If an employee does not participate in the stipend program and their personal cell phone is used for College business an expense report can be completed for reimbursement of those calls. The College, however, will not provide for

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reimbursement if the phone calls were made under a standard calling plan for which the employee did not incur any additional costs related to the qualified business use.

Proper documentation shall be required which will permit these expenses to be identified and tracked.

Payment of Cell Phone Bills for Group Use Phones:

Bills for group use cell phones must be signed each month by the department head under a certification which states:

“I certify that all calls on this statement were made for business related to Nichols College”.