

**Roger Williams University  
Cellular Telephone Voice/Data/Txt Service Stipend  
AUTHORIZATION FORM**

**Employee Name:** \_\_\_\_\_ **Datatel EID Number:** \_\_\_\_\_

**Campus/Department:** \_\_\_\_\_

**Cellular Telephone Stipend: Cellular phone number (with area code):** \_\_\_\_\_

Budget Account: Fund \_\_\_\_\_

Service Start Date: \_\_\_\_\_ Service End Date: \_\_\_\_\_

**lease Check One Plan:**

**Voice:** Base Plan (\$42) \_\_\_\_\_

**Voice/Txt/Data:** Base Plan (\$70) \_\_\_\_\_

**Total Monthly Stipend: \$**  
(Paid first pay period of each month)

**Justification:**

**Employee Certification:**

By signing below, I certify that I have read and understand the Cell Phone Stipend Policy, and the above stipend will be used toward expenses that I incur for Cellular Telephone Voice/Data and Internet Service usage for business purposes. I further certify that should the business usage significantly decline for a sustained period, that I would notify my supervisor in writing, as soon as practicable. I understand that this stipend will not be included on my W-2 form as taxable income, provided that I continue to meet the employee eligibility requirements for the need to use a cell phone for University purposes. I further understand that Roger Williams University is not responsible for the tax consequences of the stipend or the business use of my personal cellular or internet devices.

\_\_\_\_\_  
**Employee Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Supervisor Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Executive/Senior Vice President/Vice President Signature Date**

**Roger Williams University & Roger Williams University School of Law**  
**Cellular Telephone Stipend Policy**

The purpose of this Cellular Telephone Stipend Policy (the “Policy”) is to comply with federal and state regulations and streamline the recordkeeping and reimbursement activities while providing savings of the Roger Williams University and Roger Williams University School of Law (collectively referred to as the “University”) operating budget.

**Definition of a Cell Phone and Service:**

Cellular telephone service for the purposes of this plan is any service that is being used, in any measure, to make or receive wireless voice, data, or text calls or interactions on the public cellular telephone networks.

A cellular telephone (cell phone) for the purposes of this plan is any device that is capable of using the services provided by the public cellular telephone networks. These devices vary from a simple telephone device that allows calls to be made and received and perhaps provide simple features such as a phone number directory, simple appointment calendar, and calculator to more complex phones that can do simple text messaging and synchronizing directory and calendar data with computers, to devices with “smart” telephone features and personal digital assistant (PDA) capabilities which would include fully synchronized contact databases, calendars, email, and web browsing, to general computers with cellular phone network cards.

**Determining employee eligibility:**

Who is eligible? Any University employee who has a need to use a cell phone for business purposes is considered eligible. What is meant by “need”? With the exception of the Executive Officers of the University, a monthly stipend will be issued to those employees that are in positions authorized by a division Senior Vice President (SVP) or Vice President (VP). Positions authorized for cellular phone service usage are determined by the criteria established by the University Executive Officers. The criteria are as follows:

- Safety requirements indicate having cellular phone service is an integral part of performing duties of job description.
- More than 50% of work is conducted in the field.
- Required to be contacted on a regular basis. (No office)
- Required to be on-call outside of normal work hours as a job requirement.
- Critical decision maker (Director level positions and above)

The Executive Officers have the option of receiving a stipend as described herein or having a University provided cellular device as necessary. Other members of the community may be designated by their respective division SVP/VP to utilize a cellular device provided by the University should it be deemed necessary in the fulfillment of their job as described above. Note: All cellular devices that are 100% provided by the University (as opposed to thru the stipend program) shall be used for business purposes only. Use of a University provided cellular device is subject to the terms and conditions of the University’s Electronic Communications Policy, including, but not limited to, terms and conditions governing incidental personal use. Phones provided by employees through the stipend program are personal devices and are the property of the individual employee and are not restricted use. The University provides a stipend to the employee to aid in the defraying of cost for the privilege of using the employees’ personal cellular device for business purposes when necessary.

### **Determining the dollar amount for the stipend:**

Follow these steps to determine the dollar amount:

Project business use to the best of your ability:

1. Do you need cell phone use only?
2. Are all three services (voice, text and email) needed to aid in doing your job?
3. The Office of Information Technology can aid you in this determination.

Find a plan that best and most economically meets that projected business use. See below for links to providers. NOTE: Always mention your association with Roger Williams University. Most providers have discounts available to University employees.

1. If the employee already has a personal cell phone, there is no requirement to obtain a second phone.
2. Project the costs that would be incurred for business use if the employee began using the current personal phone for business purposes as well as personal use. Consider changing the basic plan if indicated.
3. Using your projected costs and projected number of minutes for business use, determine annual job-related costs.
4. Basic equipment costs may be taken into account, i.e., the University reserves the right to specify the capabilities of the cellular device (phone, email, calendaring, text, international service, or pc card).
5. Costs for cosmetic or technical extras or upgrades that have no business purpose, or any personal use that might be expected, cannot be included.

### **Establishing the stipend and service:**

Use the “Cellular Telephone Voice/Data/Txt Services Stipend AUTHORIZATION FORM” that is located at the top of this document. Fill out the form completely with consultation with your supervisor, obtain required signatures, and forward the form to your supervisor and Executive/Senior Vice President and/or Vice President. Attach this form along with a properly filled out and executed PAF form and send copies to Information Technology, Human Resources and Payroll.

If you don't already have a personal cell phone (or a University phone), apply for the stipend and acquire your own service from the carrier of your choice. To ensure that you get the best pricing and monthly discounts, mention your association with Roger Williams University.

<http://www.attwireless.com>

<http://www.vzw.com>

<http://www.sprint.com>

<http://www.nextel.com>

If you already have a personal phone, just apply for the stipend and modify your rate plan to accommodate both personal and business usage.

**Transitioning from University owned phones to the stipend plan:**

Employees that currently have cell phone services through the University may retain their current phone number if they desire to do so. Simply apply for the stipend and once it's approved, the Office of Information Technology will release your cell phone number from the University account.

If you wish to keep your existing cellular device and carrier (as was provided by the University) you may do so when transitioning to a personal account. The University will transfer ownership of your existing cellular device and accessories to you for this purpose.

You will need to call ext.3285 and inform them that you are calling to move your phone number over to your personal name. Be sure to have your personal information such as your mailing address, etc. readily available.

Tax issues: *IRS Notice 2011-72 Tax Treatment of Employer-Provided Cell Phones* provides that when an employer furnishes or provides a reimbursement for employer-provided cell phones that is primarily for non-compensatory business reasons it is generally nontaxable to the employee. To receive this nontaxable status "the employee must maintain the type of cell phone coverage that is reasonably calculated so as not to exceed expenses the employee actually incurred in maintaining the cell phone." Other employee deductions such as retirement are not affected by the stipend.

Departmental discretion: Departmental policy regarding issuing cellular telephone stipends may be more (but not less) restrictive than University policy. For example, the department may set a lower maximum dollar amount, or restrict the stipend to only those with local cell phone numbers, or suggest that employees remain with the same carrier to reduce cell to cell costs etc.

How Payment to the Employee will be made: Payment will be made via a nontaxable stipend amount on the first pay period of each month as an addition to the employee's payroll check. Payments will be made monthly so as to cover the entire University portion of the 4-week billing cycle of the cellular carriers. Note that the stipend does not constitute an increase in base pay, and will not be included in any percentage calculations for increase to base. (This program is similar to the medical insurance "buy-back" program).

Using the cell phone service: The cell phone and service provided under the stipend program is personally owned, and may therefore be used for both personal and business calls. An employee with a cellular telephone stipend must maintain an active cell phone contract for the life of the stipend. Note that misuse of the phone – using it in ways inconsistent with University policy or with local, state or federal laws – will result in immediate cancellation of the cellular telephone stipend and further disciplinary employment actions.

Department responsibilities and documentation requirements: The department must maintain a file containing a copy of the Stipend Request Form showing that an active contract exists for the stipend period requested. It is the responsibility of the divisional Senior Vice President/Vice President to review cell phone needs in his or her division, on at least an annual basis, to determine if stipends should be changed, continued, discontinued, or if new stipends are needed.

Loss and/or Physical Damage to the cellular device:

1. If the University provides for a device in its entirety (to an “approved” individual) and that individual loses or damages the device, the University will replace the device upon the first occurrence. Subsequent loss or damage costs will be the responsibility of the assigned holder of the University issued device.
2. If the device is one that is personally owned (part of the stipend program), damage, or loss will be the responsibility of the owner for all occurrences.

**Ending a cell phone contract:**

Contract changes or cancellations (and associated fees):

As the result of the employee’s decision, misconduct, or misuse of the phone: If, prior to the end of the cell phone contract, a personal decision, or employee misconduct, or misuse of the phone, results in the need to end or change the cell phone contract, the employee will bear the cost of any fees associated. EXAMPLE: The employee quits, and no longer wants to retain the current cell phone contract for personal purposes.

As the result of a University decision (unrelated to employee misconduct): If, prior to the end of the cell phone contract period, a University decision (unrelated to employee misconduct) results in the need to end or change the cell phone contract, the University will bear the cost of any fees associated. EXAMPLE: The employee’s supervisor has changed the employee’s duties, and the stipend is no longer needed. The employee does not want to retain the current cell phone contract for personal purposes.

**Purchase of the Cellular Telephone Equipment:**

It is assumed that the Employee is responsible for the purchase of base Cellular Telephone Equipment and accessories. Under no circumstances shall University funds or a Purchasing Card be used to purchase Cellular Telephone Equipment (or accessories) that is provided under this Stipend Program.

**Where to get help:**

Contact Ms. Linda Dallaire (ext.3285) in the Information Technology Office for assistance.

Adopted January 26, 2011

Revised February 29, 2012 (Effective January 1, 2012)