

**Hamilton College**  
**Cell Phone and Data Service Plans**  
**Policies and Procedures**  
**Effective October 1, 2009**

**Background**

The purpose of this policy is to simplify Hamilton's cell phone and data service program, which will result in all users having both freedom of choice and personal responsibility for their cell phone or device plan. It will also enable the College to comply with Internal Revenue Service (IRS) rules regarding the taxability of employee cell phones and devices.

**Policy**

Personal cell phones have become commonplace for many people and incidental use of a personal cell phone for College business is considered routine and will not be paid by the College. In addition, the College will no longer own cell phones or data devices for the use of individual employees, with limited exceptions as defined in section (E). Instead, employees whose job duties include the frequent need of a cell phone or data device may receive extra compensation, in the form of a taxable allowance, to cover business-related costs.

**Procedures**

A. Allowance Request

If a supervisor determines that a college employee's job duties include the frequent need of a cell phone or data device, the employee may be eligible for an allowance to cover associated expenses. To receive such an allowance, the employee must complete and submit the attached ***Cell Phone and Data Service Allowance Request Form*** with approval by the supervisor and appropriate senior staff member. Allowances will be paid monthly and included in the eligible employee's paycheck. The monthly allowance is taxable income to the employee and will be taxed in accordance with IRS regulations. The allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, or benefits based on a percentage of salary, etc. The monthly cost will be charged to the operating budget of the employee's department.

B. Allowance Approval Process

Supervisors and appropriate senior staff members must approve cell phone allowances. Approval for devices that include a data plan must also have the approval of the Vice President for Information Technology and the Vice President for Administration and Finance and/or the Dean of Faculty. Allowances for voice plans will only be provided when business usage is more than fifty percent and when the use of the cell phone is necessary for the College and not simply for the convenience of the employee. The following criteria will be used to determine an employee's need for a cell phone or device and eligibility for the allowance:

- Safety requirements indicate having a cell phone or device is essential to fulfilling job responsibilities.
- More than 50% of work is conducted off-campus.
- The employee needs to be available and responsive on a regular basis outside normal work hours.

- The employee is required to be on call 24/7.
- Job requirements include critical college-wide decision making.

The completed Cell Phone and Data Service Allowance Request form should be submitted to the Controller in the Business Office for review and processing.

Supervisors are responsible for an annual review of employee business-related cell phone and device use to determine if existing allowances should be continued, changed, or discontinued. The Business Office will send a reminder to supervisors at the end of each calendar year, requesting confirmation of continuance of the allowance for each employee.

#### C. Plan Allowance

Employees are responsible for choosing their own voice or data plan as well as their carrier. Because employees are personally responsible for the account and the allowance provided is taxable income, they may use the account for both business and personal purposes. Employees may also, at their own expense, add extra services or equipment features as desired. The college does not accept any liability for claims, charges or disputes between the service provider and the employee. **Recipients of this allowance must notify the College of the cell phone number and must continue to maintain the cell phone or device while in receipt of the allowance.** Employees may be asked to submit phone bills to justify cell phone allowances.

Employees are also responsible for choosing their own equipment. As described on the allowance request form, there is no additional allowance for cell phones, since most carriers offer a number of phones free in connection with a new service plan. Employees approved for a data plan will receive a reimbursement of up to \$200 for the purchase of a device every two years. Because the employee is now personally responsible for the equipment, any replacement for loss or damage will be at the expense of the employee. Use of the phone or device in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the allowance.

The College will pay only the approved allowance amount even if actual monthly costs exceed the allowance. Allowances currently in effect are shown on the Cell Phone Request Form.

#### D. Support for Cell Phones or Devices

Support for cell phones and devices will be provided by the carrier. ITS may provide consultation on the type of equipment to purchase, especially as it relates to devices that enable e-mail and calendar support. Employees who are approved for a data service device should consult with ITS to determine the best type of device for the functions needed.

#### E. Policy Exceptions

The College will continue to provide cell phones and data devices in certain situations when specific equipment or technology is required to perform college functions. Such phones or devices are not used exclusively by one individual, but are shared by the department and never for personal use. These exceptions must be approved by the Vice President for Information Technology, and the Dean of Faculty, or the Vice President for Administration and Finance. The College reserves the right to cancel or transfer any of these department phones or devices to the employee allowance program if personal use is evident.

If a College decision results in the need to end or change the cell phone or device contract, the College will bear the cost of any fees associated with that change or cancellation. For example, if the employee's supervisor changes the employee's duties and the cell phone is no longer needed for business purposes. If the employee does not want to retain the current contract by converting it to a personal account, change or cancellation fees will be reimbursed by the department. If prior to the end of the cell phone contract, a personal decision by the employee or employee misconduct/misuse of the phone results in the need to end or change the cell phone or device contract, the employee will bear the cost of any fees associated with that change or cancellation.

#### F. Reimbursement for Business Calls on Personal Cell Phones

Infrequent or moderate use of a personal cell phone for college business is considered normal and will not be reimbursed. If an employee is not eligible for an allowance or a College provided cell phone, she or he may request reimbursement only to the extent that additional expenses were incurred. The individual should make personal payment to the provider, and then submit a request for reimbursement. Business calls while on campus should be made from traditional land-line phones.

**Hamilton College**  
**Cell Phone/Data Service Allowance Request Form**  
*Return Completed Form to Controller*

<b>Date</b>	
<b>Employee Name</b>	
<b>Job Title</b>	
<b>Department</b>	
<b>Account Number to charge</b>	
<b>Allowance Amount</b> (from chart below)	
<b>Cellular Number</b>	

<i>Plan</i>	<i>Monthly Payment</i>	<i>Equipment<sup>1</sup></i>
<i>Voice Service</i>	\$35	\$0
<i>Text Messaging</i>	\$ 5	\$0
<i>Data</i>	\$40	Up to \$200

***Statement of Business Purpose:***

***Employee Certification and Signature:***  
 I certify that I have read, understand, and will comply with Hamilton’s Cell Phone Policy.

**Signature and Date**

***Supervisory Certification and Signature:***  
 I certify that the requested cell phone allowance is needed for this employee and I have read, understand, and will comply with Hamilton’s Cell Phone Policy.

**Signature and Date**

***Senior Staff Approval:***

***VP, Information Technology Approval  
(for Data Service):***

<sup>1</sup> Equipment purchase is based on a 2 year contract and is provided at time of new contract. Documentation in the form of a receipt is required. Lost or broken equipment will be the responsibility of the employee after initial purchase.