University of Dayton Policy on
Employer-Provided Mobile Communication Devices and Associated Services

PURPOSE:
This document details the University of Dayton’s policy on the procurement of and payment for mobile communication devices and associated services for employees. Within this policy, a mobile communication device generally refers to a cell phone (voice/text only) or a smart phone (voice/text/data).

SCOPE:
This policy applies to all employees who require a mobile communication device and associated services to effectively conduct the business of the University of Dayton. Mobile communication devices should not be issued to student workers, contract employees, part-time personnel, adjunct faculty, or other temporary employees.

POLICY:
Many University of Dayton employees require a mobile communication device and associated services to adequately fulfill their daily business duties. In general, a cell phone may be assigned to employees for whom the nature of their work requires both wide mobility and access to the public telephone system. A request for a cell phone must have the approval of the responsible budget authority. A smart phone may be assigned to employees who require access to the University data network. A request for a smart phone and associated services must have the approval of the responsible budget authority and the Dean or VP of that unit.

Mobile communication devices and associated services are a significant cost to the University and pose the risk of data breach if lost or stolen; therefore, use of these devices should ensure appropriate stewardship of University resources and be in compliance with Internal Revenue Service regulations. All employees must follow university guidelines for requesting and maintaining a mobile communication device and services as outlined in Appendix A.

IRS regulations state that personal use of an employer-provided mobile device can be a taxable fringe benefit. The University has established methods to address this issue as outlined in Appendix B.

Employees who occasionally use their personal mobile communication devices for business-related purposes may be reimbursed for the actual costs incurred. Refer to Appendix C.

ENFORCEMENT:
Parties found to have violated this policy may be subject to disciplinary action.

REVISION HISTORY:
Original: August 2009
Revised: March 2012
Responsible Office: Finance & Administrative Services
Appendix A

Procurement of a Mobile Communication Device

University faculty and staff who require a mobile communication device and services must submit a Mobile Communication Device Request form to UDit. The form is available from UD’s IT Guidelines and Policies website at http://www.udayton.edu/udit/service_level_resources/policies/index.php, by emailing helpdesk@udayton.edu, or by calling the UD Help Desk at (937) 229-3888.

The University negotiates pricing on devices and services with several mobile service providers based on the best overall benefit to the University. UDit, in cooperation with the Controller and Purchasing, will process all mobile telephone acquisitions using established purchasing procedures based on the approved service providers, equipment, and service plans.

All costs associated with the mobile communication device will be borne by the department ordering the equipment. Such costs include, but are not limited to: equipment acquisition, service initiation, monthly fees for mobile service, per-minute cost of usage in excess of the service plan allocation, maintenance and repair of equipment, and replacement of lost or stolen equipment.

Security of the mobile communication device is the shared responsibility of the University and the employee. It is the responsibility of the employee to ensure he/she does not circumvent installed security solutions and adheres with all applicable IT policies published at http://www.udayton.edu/udit/service_level_resources/policies/index.php. Lost or stolen devices should be reported to the UD Help Desk at (937) 229-3888 no later than the next business day so that service can be temporarily suspended.

In the event the device holds personally identifying or business sensitive information*, loss or theft should be reported immediately to the UD Help Desk at (937) 229-3888 so help desk staff can engage the University’s IT incident handling process. After hours, if the UD Help Desk is not available, the employee should contact Public Safety (937) 229-2121, who will then contact on-call IT staff.

To ensure compliance with IRS regulations, no department is permitted to pay for an employee’s mobile communication device independently (e.g., via Pcard). Monthly billing for mobile services will be processed centrally. The detailed usage statements should be reviewed and authorized by the user’s department director. Any discrepancies should be communicated to UDit for service provider follow-up.

* Reference Appendix A of the University of Dayton Policy on Electronic Use of Confidential Data for the current definition of personally identifying or business sensitive information.
Appendix B
Taxable fringe benefit calculations

IRS regulations state that personal use of an employer-provided mobile device can be a taxable fringe benefit.

Periodically, the cell phone user and/or supervisor will be required to document the business purpose of a phone in a manner as determined by University officials. Failure to document the business purpose as requested will result in all cell phone charges attributed to the user to be considered personal in nature, and therefore a taxable fringe benefit to be taxed on a future pay date.
Appendix C
Reimbursement for business-related usage on a personal mobile communication device

Employees may occasionally use their personal mobile communication devices for university-related business purposes. These employees may be reimbursed for the actual costs incurred if the employee accounts to their employer with sufficient records to establish the business-related usage. Sufficient records must include the following:

1. Original bill from the mobile plan carrier, showing the employee’s name and address.
2. Amount of each expenditure on an appropriate measure (i.e., time used) and the amount of total use of the mobile communication device for the period.
3. The date of the expenditure or use of the device.
4. The business purpose of the expenditure or use of the device.

Requests for reimbursement should be processed on a check request.

NOTE: Per UD’s policies on the Electronic Use of Confidential Data (http://www.udayton.edu/udit/_resources/documents/policies/Electronic_Use_of_Confidential_Data_Policy.pdf), confidential data should NOT be hosted on personally owned devices.