University of Northern Colorado
Cell Phone Service and Equipment Guidelines

1.0 Introduction/Purpose
Wireless communications equipment (cell phones) can be an effective resource for campus employees in the performance of their job duties. Based on the job duties assigned, certain positions may qualify for a stipend to cover the business use of such cell phones. Due to the requirement to comply with IRS regulations regarding personal use of institutionally owned equipment and the difficulty and time intensive manual labor required to identify, track and determine personal versus business use, the University will no longer provide such communication equipment to individual employees.

The level of institutional cost for cell phone service has rapidly increased over the past few years. This guideline assumes that for most employees the equipment will be used for both personal and business use. Certain employees may qualify for the university to provide an institutional stipend to cover the presumed business use of cell phone equipment and service.

Guidelines to categorize cell phone equipment use as Tier 1, Tier 2, or Tier 3 are determined by the area Vice President. The various stipend amounts are intended to cover a portion of monthly service costs and a contribution toward equipment and accessories costs when due consideration is given to the level of reasonable and necessary job related use of the equipment. The university will review and set the amounts to be provided for stipends and reimbursement on an annual basis.

2.0 Guidelines for Communications Stipend
This guideline institutes a stipend towards the cost of business use of cell phone service and equipment for certain employees.

A. Employee responsibilities: The employee will purchase cell phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, service levels, calling areas, service and phone features, termination clauses, and payment terms and penalties. The employee is also responsible for the purchase, loss, damage, insurance, and/or replacement of phone equipment.

B. Cell Phone equipment use: The stipend agreement (1) assumes that the cell phone equipment will be used for both personal and business calls, (2) requires that the cell phone equipment is available for business access, (3) requires that the employee receiving a stipend maintains active cell phone service and (4) requires that the employee carries the cell phone with him/her, keeps it charged, in operational condition and accessible for business use as required by their department head or supervisor. Since the stipend amount is not taxable as income, the employee will need to substantiate the business need and use for receiving a stipend.

C. Levels of stipends: Based on job duties as it relates to communication, and amount of use as described in the chart below, three categories are identified to determine if the employee should be provided a stipend to offset the cost of cell phone service and equipment. The guideline assumes that the equipment will be used for both personal and business use; therefore the overall costs are shared.

Stipend amounts for each level will be reviewed and set annually by the Senior Vice President for Finance and Administration. The stipend amounts will be listed on the annual Cell Phone Service and Equipment Stipend Agreement. The reimbursement flat rate can be obtained from the Finance Office.

- Tier 1 - Employee has incidental business use of a cell phone. No reimbursement is provided.
• **Tier 2** – The performance of the employee’s duties necessitate moderate business use of a cell phone for voice, email and/or data. Examples of employee roles that may qualify for this level of stipend include: technical support staff working at multiple campus locations and media relations personnel. The stipend for this level is intended to cover a portion of the employee’s expense for monthly service and for the cost of equipment and accessories.

<table>
<thead>
<tr>
<th>Monthly Allowance</th>
<th>Tier 2: Average 10+ hours of business use per week</th>
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<tbody>
<tr>
<td>Voice, Text and Data Service</td>
<td>$31.00</td>
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• **Tier 3** – The performance of the employee’s duties necessitate extensive business use of a cell phone for voice, email and/or data, typically due to regular travel on behalf of the university or at location not serviced by university-funded phone and internet connections. Examples of employee roles that may qualify for this level of stipend include: admissions recruiters, athletic coaches, and remote users. The stipend for this level is intended to cover a greater portion of the monthly service and the cost of equipment and accessories.

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<thead>
<tr>
<th>Monthly Allowance</th>
<th>Tier 3: Average 20+ hours of business use per week</th>
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</thead>
<tbody>
<tr>
<td>Voice, Text and Data Service</td>
<td>$63.00</td>
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### 3.0 Security of Mobile Devices
While handheld devices provide many productivity benefits, they also pose risks to the University’s computing environment. Over time, significant amounts of sensitive organizational and personal information can accumulate on a handheld device. For example, email on a mobile device may discuss sensitive information protected by FERPA or HIPAA, or personnel or litigation issues. Information such as calendar and contact entries, passwords for online accounts, electronic documents, and audio and video media are also potential items of interest to an attacker. In addition, remote resources directly accessible by a device through its wireless or wired communications capabilities may also form a potential target for attackers. This includes internet access, voice mail and email repositories. **It is the responsibility of the employee to immediately notify IM&T of suspicious activity on his/her cell phone or if the phone has been lost or stolen.**

### 4.0 Exclusion of Other Communication Devices and Services
This guideline does not cover stipends for other communication devices and/or services. Devices such as iPad’s, tablet PC’s, or other mobile devices that incorporate cellular technology are not eligible for reimbursements or stipends. Also, home internet service is not covered by this agreement. The university will not provide stipends for home internet use.

President Executive Staff Review – May 1, 2012
Approved May 18, 2012 by Senior Vice President Quinn