I. Policy Statement

The cell phone policy governs the use of cell phones issued to UVI employees.

II. Reason for Policy

The purpose of this policy is to bring the University in compliance with the IRS code for cellular (cell) phone use (please see Appendix A) and to provide uniform guidelines for the purchase, use, and payment of cell phones.

III. Entities Affected by This Policy

All Units of the University who request the issuance of cell phones to their staff

IV. Who Should Read This Policy

Departments who requests distribution the issuance of cell phones and the staff to which cell phones are distributed to.

V. Principle

Individual departments, with the approval of the appropriate component head, may issue cell phones to staff members if it is deemed necessary to support university business (see Criteria for Issuing Cell Phones). All cell phones are to be used for University business purposes only and should be purchased and owned by the University of the Virgin Islands. In the event of a disaster or emergency affecting the University, cell phones in non-critical areas will be redistributed to support mission critical areas.

Criteria for Issuing Cell Phones

Department Heads are responsible for determining who cell phones are issued to within their department. Prior to the issuance of the cell phone, the employee must sign the University Cell Phone Agreement.

Department Heads should use the following criteria to determine the need:

- The nature of work assigned requires substantial travel, thereby limiting the ability to use the office or other departmental phones.
- Due to frequent and prolonged time out of the office, a cell phone is required to support departmental operations.
- The nature of the work assigned requires the individual to be reasonably available outside of normal office hours.
- The nature of the work assigned is critical to the operation of the University and immediate response is required.
In addition, a Department Head may request a cell phone for departmental use. This phone would be shared among several staff members if an “on-call” or “on-duty” policy exists within the department and cell phone support is essential to University operations.

**Provider:**

The University currently utilizes two cellular phone providers for cell phone service, phones and accessories. The agreement provides discounted pricing and a wide range of service plans to meet the needs of UVI.

**Plan Changes and New Activations:**

In all cases, Information & Technology Services will contact the service provider to obtain new service and/or approved changes. Please call 693-1360 to request new service and for assistance with changes to your current phone plan.

**Equipment and Purchases:**

In most cases, the most economical service plan that meets individual business needs should be chosen. Employees are responsible for the safekeeping and care of their cell phones. All requests for cellular service will be procured by Information & Technology Services. Please contact the Information & Technology Services for assistance at 693-1360.

**Charges and Oversight:**

Individual departments are responsible for all costs related to the cell phones assigned to department members including hardware, accessories, service plans and overages. Departments should carefully review monthly billing statements to ensure service plans are appropriate for business use.

**Overages and Reimbursement:**

Department heads are responsible for monitoring individual use and making sure that it complies with this policy. Department heads must ensure that individuals who are issued cell phones understand the cell phone must be utilized for university business only. Employees are required to pay for non-university business use, especially where there are overages due to non-business use. Checks must be made payable to the University of the Virgin Islands and must be received by the Information & Technology Services office within 10 days of the employee's receipt of the departmental cellular invoice.

The issuance of cell phones is a privilege granted to employees to meet the needs of their position. If employees are found to use the University of the Virgin Islands issued cell phone for non-university business a second time, this privilege will be forfeited.

**Payment and Billing:**

Monthly cellular service invoices are received by the Information & Technology Services Office and will be processed for departmental account billing. Departmental accounts are immediately charged for the full cost of cell phone service. In the event of insufficient departmental account funds, the Business Affairs Office will contact the department for funds transfer information. Copies of cell phone invoices are sent to the appropriate Department Head for usage review and to ensure there are no billing errors. Billing errors should be brought to the attention of the Information & Technology Services office at 693-1360 immediately.
Individually Owned Cell Phones:

Employees may use personally owned cell phones to make an occasional business call if needed. Reimbursement (via a properly completed check requisition) is available for minutes spent on a business call, only up to the total overage charge shown on the invoice. The individual should make personal payment to the provider. No portion of the basic, routinely monthly charge for service and plan allotted minutes will be reimbursed.

An employee that makes or receives frequent calls on their personal cell phone may elect to receive a stipend of $30 per month in lieu of a University owned cell phone.

Cell Phone Questions:

Call Information & Technology Services at extension 693-1360 for service related questions or to inquire about orders, billing and payment options.

VI. Definitions

Defines terms that have specialized meanings in the policy

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<tr>
<th>Insert Term (alphabetical order)</th>
<th>Definition</th>
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VII. Related Documents

Lists related university policy documents, other university and external documents that provide helpful, relevant information.

<table>
<thead>
<tr>
<th>University Documents</th>
<th>Other Documents</th>
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<tbody>
<tr>
<td>Cellular Phone/Service Request Form</td>
<td></td>
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<tr>
<td>University Employee Cellular Phone Agreement</td>
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</tbody>
</table>

VIII. Website Address for This Policy

Human Resources Office to complete (or the originating department)
IX. **Appendix (optional)**

Appendix A (source: http://www.irs.gov/govt/fslg/article/0,,id=167154,00.html)

**Employee Cell Phones**

Government employers frequently provide their employees with cellular telephones and pagers to employees to conduct business. This can raise special tax concerns, due to the fact that these items are listed property under the Internal Revenue Code, and because employees may use them for business as well as personal use.

**What is Listed Property?**

“Listed property” includes items obtained for use in a business but designated by the Internal Revenue Code as lending themselves easily to personal use. This includes automobiles, computers, and entertainment or recreation-related items. In 1989, cellular telephones were added to this category. Although the use of these phones is much more widespread and economical today, they remain listed property and are subject to these restrictions.

For a for-profit business, the designation of an item as listed property has implications for depreciation deductions taken by the business and the computation of net income. However, this article focuses on the employment tax issues raised for employees of government entities.

**Substantiation Requirements**

To be able to exclude the use by an employee from taxable income from an employer-owned cell phone, the employer must have some method to require the employee to keep records that distinguish business from personal phone charges. If the telephone is used exclusively for business, all use is excludable from income (as a working condition fringe benefit). The amount that represents personal use is included in the wages of the employee. This includes individual personal calls, as well as a pro rata share of monthly service charges.

In general, this means that unless the employer has a policy requiring employees to keep records, or the employee does not keep records, the value of the use of the phone will be income to the employee.

At a minimum, the employee should keep a record of each call and its business purpose. If calls are itemized on a monthly statement, they should be identifiable as personal or business, and the employee should retain any supporting evidence of the business calls. This information should be submitted to the employer, who must maintain these records to support the exclusion of the phone use from the employee’s wages.

The following situations illustrate the application of the rules:

**Example 1:** A municipal government provides an employee a cell phone for business purposes. The government’s written policy prohibits personal use of the phone. The government routinely audits the employee’s phone billings to confirm that personal calls were not made. No personal calls were actually made by the employee. The business use of the phone is not taxable to the employee.

**Example 2:** A municipal government provides an employee a cell phone for business purposes. The government’s written policy prohibits personal use of the phone. However, the government does not audit phone use to verify exclusive business use. The fair market value of the phone, plus each monthly service charge and any individual call charges are taxable income to the employee, reportable on Form W-2.

**Example 3:** A state agency provides an employee with a cell phone and pays the monthly service charge. The employee is required to highlight personal calls on the monthly bill. The employee is then required to timely reimburse the agency for the cost of the personal calls, and the employee is charged a pro rata share of the monthly charge. The value of the business use portion of the phone is not taxable to the employee.

**Employee-Owned Telephones**

If the employee owns the phone, the listed property requirements do not apply. Any amounts the employer reimburses the employee for business use of the employee’s own phone may be excludable from wages if the employee accounts for the expense under the accountable plan rules. See Publication 15, Employer’s Tax Guide (Circular E), for more information about the accountable plan rules.

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Approved by Cabinet 5/26/2009
X. **Responsibilities (required)**

Summarizes the responsibilities of all university parties and offices named in the policy

<table>
<thead>
<tr>
<th>Supervisor with Budget Authority</th>
<th>Submit completed cell phone request and University Cellular Phone Agreement</th>
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</thead>
<tbody>
<tr>
<td>Staff</td>
<td>Sign University Employee Cellular Phone Agreement</td>
</tr>
<tr>
<td>ITS Helpdesk</td>
<td>Submit request to service provider and issue cellular phone accordingly</td>
</tr>
</tbody>
</table>

XI. **Procedures**

**UVI Cellular Phone/Service Request Form:**

The UVI Cellular Phone/Service Request Form is required for all new cell activations, plan changes, and accessories.

Requests are made by submitting a completed “UVI Cellular Phone/Service Request Form” and “University Employee Cellular Phone Agreement” to the Information & Technology Services.

We recommend that you visit the cellular phone provider’s website for the selection of phones, accessories and any additional information that should be included on the request form. Request for cell phones can be sent electronically to helpdesk@uvi.edu or via fax to 693-1545.

Once the cell phone is received by the Information & Technology Services help desk it is distributed to the requesting department/individual.
XII. **Forms and Tools/Online Processes** (optional)

**Cellular Phone/Service Request Form**

Please fill out this form and fax to ext. 1545.

Cell Phone User: __________________________ Date: _______________
Department: ____________________________ Phone: _____________
Office Address: __________________________ E-mail: ______________
Cell Phone Dept. Acct. #: __________________
Business purpose: ____________________________________________
________________________________________________________________________________

Please check all that apply:

- [ ] Cellular Phone Carrier
- [ ] AT&T Mobility
- [ ] Sprint
- [ ] Services Requested
- [ ] Voice Mail
- [ ] Text Messaging
- [ ] E-mail Access
- [ ] Roaming
- [ ] Free In-coming Calls
- [ ] Free Nights & Weekends

Type of phone selected: ____________________ Cost: $__________

Requestor’s Signature: __________________________ Date: ___________
(Required)
Department Head: __________________________ Date: ____________
(If applicable)
Component Head: __________________________ Date: ____________
(Required)

Fax the completed form to 340-693-1545 or call ext. 693-1360 if you have any questions.
University Employee Cellular Phone Agreement

By signing below I understand and agree to all the conditions of issuance of a University Cell Phone.

- This phone is issued to me to carry out responsibilities associated with my work for the university.

- Personal use of University-provided phones/service is not permitted. Personal calls made on University-provided cell phones will lead to the removal of cell phone privileges. It is my responsibility to identify personal calls on each billing statement and reimburse the University at a rate of $.10/minute for all calls made within the plan minutes, which is also subject to change. Reimbursements to the university must be submitted within 15 days of the receipt of the bill. Indicated reimbursement will include charges for personal minutes used including international long distance, long distance, and roaming charges and applicable taxes.

- It is understood, if my department determines there has been personal use in more than one billing instance, the service will be cancelled and I must return the equipment to the department. I may be required to obtain a personal phone at my own expense, and with administrative approval, I may seek reimbursement from the University for Business Calls placed on my personal phone.

- I understand and agree that I will not use the University Cell Phone in an unsafe manner while operating a motor vehicle or other equipment provided by the University. I will also apply the same required safety considerations of using a University Cell Phone while operating a University or my personal vehicle.

- I understand and agree that if I lose the cell phone I am responsible for paying for its replacement unless sufficient evidence can be supplied that the phone was stolen or lost outside my control. Exceptions may be made by the President or component head.

- I will choose a phone offered through the University contract or I will personally pay the difference in cost of a phone of my choosing.

- I agree to adhere to the University Cell Phone Use policy regarding use of University issued cell phones.

- I understand and agree that in the event I do not adhere to any part of this agreement I will be subject to termination of access to the University cell phone and/or other disciplinary action.

Agreed to this _____ day of ______________, 200__ by:

___________________________________________
Employee

For use by the Information Technology Services:

Cell phone Issued:___________________________________

Date:_______________________________   By:___________________________