A. PURPOSE

This Policy provides the terms upon which employees whose job duties require them to routinely be available by cell phone or to have access to a cell phone when they are performing their duties away from their office. Employees will be compensated for using their personal cell phone to meet those needs.

B. POLICY STATEMENT

The University does not provide its employees with University owned cell phones for their use. Employees whose job duties require them to regularly use or be available by personal cell phone shall receive a cell phone allowance to compensate for the business use of their personal device.

C. PROCEDURES

1. Establishment and Payment of Allowance

A cell phone allowance is available either on an ongoing or short-term basis. Receipt of a cell phone allowance shall be based upon job duties. Individuals whose duties routinely or temporarily include the following may be eligible for a regular or temporary (minimum of two pay periods) allowance:

- Critical and/or emergency decision making
- Safety or security
- Considerable time away from an assigned office or work area, without assigned telephone access
- Required to be accessible outside of scheduled or normal working hours on a routine basis
The employee’s supervisor and the Provost, Chief of Staff, or appropriate vice president or vice provost must confirm, in writing, that an employee meets at least one of these criteria and must recommend that the employee receive a cell phone allowance to compensate for business use of a personal cell phone.

A request for a cell phone allowance may be made at any time during the fiscal year. Allowances are not available retroactively. All approved allowances will be processed on the first available payroll.

A cell phone allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay for purposes of calculating pay raises.

In order to receive a cell phone allowance, an employee must agree to the following:

- To obtain and maintain a personal cell phone and sufficient service to enable accomplishment of necessary job duties.
- That they are responsible for any loss, damage, insurance, and/or replacement of their personal cell phone.
- To promptly report to their department head or supervisor any change to their cell phone number.
- Employee agrees to carry the cell phone with them, keep it charged and in operational condition as necessary to perform their job duties
- To share their cell phone number and that their cell phone number may be shared as necessary for business purposes.

2. **Determination of Dollar Amount of Allowance**

The dollar amount of the cell phone allowance is intended to compensate for only a portion of the expense of maintaining a personal cell phone and is determined based on expected use related to job duties. Tax considerations have been taken into account when determining allowance levels.

A cell phone allowance shall be in one of the following amounts based on job duties and requirements as determined by the:

1. Level 1 $40
2. Level 2 $80 ($35 taxable)

All Level 2 allowances require the approval of the Vice President for Finance and Planning/CFO.

- Allowance rates shall be periodically reviewed by the CFO.
• A portion of the Level 2 plan is taxable income to the employee.
• The allowance amount shall be included in the employee’s paycheck and will appear monthly.

3. **Use of Phone**

Use of the phone in any manner contrary to local, state or federal laws will constitute misuse, and will result in immediate termination of the cell phone allowance.

4. **Documentation and Review Requirements**

The Vice President for Finance and Planning/CFO is responsible for an annual review of the list of employees receiving the cell phone allowance, to determine if existing allowances should be continued as is, changed, or discontinued, and to determine if any new allowances should be established.

These documents are subject to audit at any time by the Finance Division, Internal Audit, management and external auditors engaged by the state or federal government.

5. **Actual Costs for Personal Cell Phones**

The University shall not bear any costs associated with an employee’s maintenance of a personal cell phone and related service, other than an allowance approved pursuant to this policy.

6. **Departmental Responsibilities**

It is the supervisor’s responsibility to notify the Business Office, in writing, to terminate a cell phone allowance if the employee no longer qualifies for a University allowance.

Because the allowance is based on an employee’s primary job, new approval of a cell phone allowance by the Vice President for Finance and Planning/CFO is required if an employee changes their primary job.

7. **Infrequent Use of Cell Phones for Business Purposes**

If a University employee’s job duties do not include the regular need to use a cell phone, then the employee is not eligible for a cell phone allowance. Di minimus use of a personal cell phone for a business purpose or for personal convenience will not be reimbursed.

8. **Departmental Provided Cell Phones**

There may be instances where a University owned cell phone is made available to multiple users and may be deemed a departmental phone, e.g. an “on-call” phone. A departmental phone must not be used by or assigned to a specific individual. The department head is responsible for ensuring that the phone is used for business purposes only. In addition, the
University will pay for a mobile hotspot service, such as MiFi, for the members of the Emergency Policy Group only.

9. Exceptions

Exceptions to this policy may be made by the President, Chief of Staff or Vice President for Finance and Planning/CFO.

D. REFERENCES

Virginia Department of Accounts Commonwealth Accounting Policies and Procedures

E. APPROVAL AND REVISIONS:

Approved By: Chief of Staff and Executive Vice President, February 1, 2010

Revision #1: Chief of Staff and Executive Vice President, May 1, 2013

Revision #2: Policy Committee, January 10, 2018

Revision #3: Policy Committee, March 10, 2021

F. NEXT REVIEW DATE: Spring 2022