

Pacific University
Approved 4/12/2010
Personal Cell Phone Stipend Agreement

Must be renewed annually by July 1st for continued stipend payment

Employee Name: Fiscal Year:

Department: Monthly Stipend Amount* (for service plus equipment):

Job Title: \$45 Basic Use (for voice only service)
 \$100 Mandatory Use (for full voice + data service)
 Other Amount \$ (by special approval)

Stipend starting date: *Rates set annually by Area VP/IS
(payment will start with the next payroll period) Type of device/service: Voice Only Voice + Data

Acct. to charge: Cell Phone # (with area code):
Cell Phone Carrier:

Business justification, based on job duties:

Policy Summary:

Due to the requirement to comply with IRS regulations regarding personal use of institutionally owned devices and the difficulty and time intensive manual labor required to identify, track and determine personal versus business use, the College will no longer provide cell phone service to individual employees. In short, it will be up to the individual employee to claim any business use based on appropriate documentation of personally owned cell phones when filing their personal tax return.

The level of institutional cost for cell phone service has rapidly increased over the past few years. To bring costs more into line with the level of institutional benefit, a stipend policy for cost sharing has been adopted. This policy assumes that for most employees the device will be used for both personal and business use.

Certain employees may qualify for the college to provide an institutional stipend to cover the presumed business use of personal cell phones and service. The stipend will be considered taxable income to the employee. The level of cash subsidy (stipend) will be determined by a person's job duties as it relates to cell phone use and access. Guidelines to categorize cellular use as mandatory, beneficial or incidental are determined by the area Vice President. The stipend includes the cost of service plus equipment. The college will review and set the amounts to be provided for stipends and reimbursement on an annual basis.

Agreement:

- Employee will purchase cellular phone service and equipment and assume responsibility for vendor terms and conditions. Employee agrees that they are responsible for plan choices, service levels, calling areas, service and phone features, termination clauses, and payment terms and penalties.
- Employee agrees that they are responsible for the purchase, loss, damage, insurance, and/or replacement of phone equipment.
- Employee will promptly report to their department head any updates or changes regarding cell phone numbers or plan changes that could impact the access to cellular services.
- Employee agrees to carry the cell phone with them, keep it charged and in operational condition, use it appropriately, and be accessible for business use of the cellular phone device as required by their department head or supervisor.

Employee Certification:

I certify that the stipend provided and reimbursements received will be used toward expenses I incur for cell phone service and equipment as described above.

Employee Signature

Department Head/Dean Signature

Area Vice President Signature

Date

Date

Date