

 <p>UNIVERSITY OF DENVER</p>	<p>UNIVERSITY OF DENVER Business Services CELL PHONE/DATA PLAN ALLOWANCE POLICY</p>
<p>Responsible Department: Business Services Approved By: G. Kvistad, C. Woody</p>	<p>Effective Date: October 15, 2011</p>

1 INTRODUCTION

1.1 PURPOSE

The Cell Phone/Data Plan Allowance Policy details how employees may be reimbursed for use of their personal cell phone and/or data plans when used for university purposes.

1.2 SCOPE

This Policy sets forth requirements that apply to all employees of the university. All expenditures made under this policy must also comply with the Propriety of Expense policies.

Expenses shall be incurred at a level that meets and does not exceed the needs of the University.

2 POLICY OVERVIEW

ITEM DESCRIPTION	ALLOWED	COMMENTS
1. Eligibility for Cell Phone/Data Plan Allowance:		
a. University employees whose job duties include the frequent need for phone access and/or internet access while off campus	Yes	<p>The employee must retain an active cell phone/data plan contract as long as the allowance is in place.</p> <p>Procedures for establishing an allowance can be viewed at: http://www.du.edu/purchasing/CPPolicy.html</p>
i. multiple allowances	No	<p>An employee may not receive more than one cell phone/data plan allowance at the same time. As an example, an employee who is receiving an allowance for a cell phone/data plan may not also receive a second allowance for a data plan for a notebook/tablet or other type of computer.</p>

ITEM DESCRIPTION	ALLOWED	COMMENTS
ii. amount of allowance		<p>The minimum monthly allowance amount is \$15.</p> <p>The maximum monthly allowance amount is \$120.</p>
iii. taxability of allowance		<p>Cell phone/data plan allowances are taxable income. An allowance is not considered compensation, and other employee deductions such as retirement are not affected by an allowance.</p>
iv. payment of allowance		<p>Allowances are paid through Accounts Payable on the 1st business day of the month.</p>
b. University employees whose job duties do not include the frequent need for phone access and/or internet access while the employee is off campus	No	<p>If an employee's job duties occasionally require the use of a cell phone and/or internet access while the employee is off campus and not at their personal residence, the employee is not eligible for an allowance. Such employees may request reimbursement for the actual extra expense of business cell phone calls/data plan usage (but reimbursement for per-minute "air time"/access charges is limited to the total overage charge shown on the invoice, i.e., expenses for minutes/access included in the plan will not be reimbursed). The employee should make personal payment to the provider and then submit a request for reimbursement, including a copy of the invoice listing the charges.</p>
c. Phone access/internet access exclusively from an employee's personal residence	No	<p>An allowance will not be paid to an employee when the coverage area of the phone and/or internet access does not extend beyond the employee's personal residence.</p>
2. Equipment Purchase:		
a. Use of University funds to purchase cell phones	No	<p>The University will not purchase a cell phone for an employee. Employees need to select and pay for their personal cell phone. Cell phones are therefore not University property.</p>
b. Use of University funds to purchase non-cell phone devices used to access the internet	Yes	<p>All purchases must comply with the Propriety of Expense policies.</p>

ITEM DESCRIPTION	ALLOWED	COMMENTS
i. multiple devices	No	Unless exception is documented and approved by Dean/ Director or above

3 DEFINITIONS

Cell Phone – a device which is used to make or receive wireless voice or data calls or interactions on the public cellular telephone networks.

Data Plan- a service provided by a cell phone service provider which allows connection to the internet.

University Funds - Includes all funds controlled by, or administered by, the University of Denver. This includes, but is not limited to, base operating budget funds, endowment funds, gift funds, grant funds, investment funds, etc.