1. Policy Statement

   1.1. Overview

      1.1.1. Full and part-time employees required to carry a cellular device for their duties will personally own and pay for the device and services using a partial-to-full allowance from their department. The employee is responsible for any and all charges that exceed their allowance amount.

      1.1.2. In order to receive an allowance, employees must receive approval from their direct supervisor and their dean or director.

      1.1.3. Employees will retain personal ownership of both the device and established plan. IPFW retains ownership of all data sent to and from the device related to university business.

      1.1.4. A supervisor may permit a non-exempt employee to use the cellular device during non-scheduled work hours. If this happens the supervisor may grant the non-exempt employee call back pay.

1.2. Plans and Devices

   1.2.1. Supervisors are required to determine the need an employee has for a cellular device and service plan and the allowance amount paid by the department. Employees may select a standard plan or opt to use a plan that either is from a different provider or includes additional services. However, additional features and associated charges not specifically approved by their supervisor will not be reimbursed and will be at the employee's expense.

1.3. Termination of Service

   1.1. Employee allowance will be discontinued if either of the following are true:

      1.1.1. The employee is terminated by the university or leaves on their own accord. In either situation, employees will be given the opportunity to continue the term at the standard retail pricing. The university will be responsible for the cost of contract termination for the employee line.
1.3.1.1. The device has been used in violation of any IPFW policy, Purdue University policy; or local, state or federal laws.

2. **Reason For Policy**

2.1. IPFW now offers a taxable allowance amount for cellular devices and service plans to employees whose duties and responsibilities require it. This policy allows the University to meet IRS regulations regarding business versus personal use of cellular devices.

3. **Who Should Know This Policy**

3.1. All full and part-time IPFW employees required to use a cellular device and service for their work duties.

4. **Related Information**

4.1. Cellular Device and Service Allowance Process:


4.2. Cellular Device and Service Allowance Request:


5. **Contacts**

5.1. Initial contact for questions: The employee’s supervisor

5.2. Policy clarification: IT Services; IT Security, Policy and Planning

5.3. Devices and plans: The cellular device vendor

5.4. Reimbursement: Comptroller’s office

6. **Policy Approval**

6.1. The signers of this document agree that their responsible areas approve this policy.

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**Vice Chancellor for Financial Affairs**

**Date**
Cellular Device and Service Allowance Policy

Comptroller ______________________ Date ____________

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