

Electronic Devices Policy

Policy Version- 1.1

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Statement of Policy

Electronic devices including all cellular telephones and email devices are valuable tools to enable staff to fulfill the needs of the university. The best method for electronic device usage is for the employees to purchase and maintain their own contract for services. The university will then provide a technology allowance payment to offset the business use of the personally owned device. In limited situations, department heads may authorize the use of university-owned electronic devices for short-term events, emergency purposes, or multiple staff needing to share a single device with dean or vice president approval.

A review should be performed at least annually by the department head or his/her designee to affirm continued business need of the device, as well as the effectiveness of any selected plan. This review may be incorporated as part of university annual reviews and reminders coordinated by the department head.

When using a personal electronic device for Ball State University official business, users are reminded that they are subject to all university policies. In particular, users should be mindful of policies and procedures regarding the secure use and transmission of university data.

Individuals who travel occasionally, but do not need to be immediately available, may obtain a long distance calling card through Telephone Services to enable them to charge business phone calls directly to their departmental account. You can also contact Telephone Services regarding rental device.

Reason for Policy

While the university recognizes the performance of certain job duties and responsibilities may be enhanced by electronic devices, usage must be evaluated by the university department from a cost/benefit perspective. The purpose of this policy is to provide guidance on university-owned electronic devices and services and for payments of technology allowances for the use of personal devices in conducting university business.

Cellular services are not designed nor intended to replace regular university telephone service. Therefore, removal of landline phones for cellular phones is prohibited. Whenever possible, users should utilize more cost effective, practical and readily available means of communications: landline telephones or corporate calling cards.

Cellular phones and email devices owned by the university are considered listed property by the IRS. According to the IRS, listed property is defined as items obtained for use in a business but lending themselves easily to personal use. Because the nature of the property lends itself to personal use, strict substantiation requirements are in place. Employees are required to account for business and personal use (i.e. log inbound and outbound calls). If substantiation requirements are not met, all use is included in the wages of the employee as per IRC SECTION 274 (d); IRC SECTION 280F (d)(4); SECTION 132 (d).

Justification for University Allowance for an Electronic Device

A university business purpose for having an electronic device is one where:

- the employee is responsible for emergency matters where they must be available 100% of the identified business period (i.e. 24 hour technical/ administrative or supervisory support), or
- the employee does not have access to a landline or other communication device when doing a substantial portion of his/her job (defined as 75% of the identified business period), or
- the use of other less expensive communication devices does not serve as a viable alternative to the business purpose, or
- the employee's job effectiveness will show a significant increase through use of a cell phone or email device, or
- a group of employees has the need for a group of shared devices for purposes such as rotating on-call contact.

Procedures

The best practice for electronic device usage is for the employees to purchase and maintain their own contract for services. The university will then provide a technology allowance payment to offset the business use of the personally owned device.

Option 1: Personally Owned Electronic Device

Departments may provide a technology allowance payment to individuals for charges incurred as a result of an employee's use of a personal electronic device and/or service for official business when the employee has a documented business need that cannot be accommodated with a landline phone, pager, two-way radio, or other communication device. In these situations, employees obtain their own equipment and/or service and the allowance offsets the cost of the business use of the device and/or service. Base salaries are NOT to be adjusted to accommodate personal reimbursement of these expenses.

Authorizing approval will be provided by the Associate Vice President for Business Affairs. Cellular services and electronic devices are not designed nor intended to replace regular university telephone service. Therefore, removal of landlines phones for cellular devices is prohibited. Whenever possible, users should utilize more cost effective, practical and readily available means of communications: landline telephones or corporate calling cards. Any extraordinary circumstances that might require exception to these limits will need to be approved by the Dean or Vice President and appropriately documented. Allowances will be included in the employee's pay; however, allowances will not begin until receipts are submitted to Telephone Services verifying service and purchases of electronic devices.

Due to Internal Revenue Service regulations, this allowance represents taxable income to the employee and will be reported as wages on the Wage and Tax Statement (IRS Form W-2). The allowance will be provided at the amount specified in the procedural guidelines. Employees must read and acknowledge their responsibilities under the allowance program.

Option 2: University Owned Electronic Device

In limited situations where departments authorize university owned electronic devices for documented business needs, the employee, supervisor, department head and dean or vice president must sign an *Employee Agreement for University Owned Electronic Device* acknowledging their responsibilities as part of the Electronic Devices Policy. The departmental account will be billed in accordance with the associated contracts.

For all university owned cell phones, users and their supervisor or designee will be provided a monthly detailed billing for their review. The originating department will receive monthly billing reports, summarizing activity for each user. The employee is responsible for tracking personal and business use of university owned equipment for individual cellular calls in a log (inbound and outbound).

The department head or designee should verify at least annually the continued business need for these services for their employees and review the selected plan to assure an economical approach has been demonstrated for each user. In the application of this policy, departments or units have the discretion to adopt more restrictive provisions than outlined above.

University departments may not separately enter into contracts for university owned electronic devices. All university owned cellular telephones and email device contracts will be managed and controlled by Telephone Services.

Special Situations

University owned electronic devices are intended for business use. These devices may be assigned to an individual or maintained within the department for “check-out” purposes. For purposes of this policy, personal use of a university-provided cell phone of up to 10 minutes per month will be considered “de minimis” and will not require reimbursement to the university.

For all university-owned equipment, it is the responsibility of the department head to assure that: 1) monthly statements are verified for appropriate use, including “check-out” devices; 2) there is no personal use beyond de minimis limit; and 3) follow-up action is taken for inappropriate usage. Supervisors should discuss and monitor the use of electronic devices and services by employees. Supervisors are also responsible for making sure all calls are logged (inbound and outbound) for university owned telephones.

Electronic devices should not be used to conduct university business while operating a motor vehicle. University staff that need to use a cellular device while operating a motor vehicle are expected to utilize a speakerphone or hands-free headset. These accessories are available for purchase for most cellular devices.

Responsibilities

Person	Responsibility
Dean/Vice President	Review documented business need for electronic devices and services and approve technology allowance payments or university rentals for limited situations.
Director/ Department Head	Review documented business need for electronic devices and approve technology allowance payments or university rentals. Perform an annual review to ensure continued need for the service and that an appropriate plan or allowance has

been selected for the user's needs. Verify that: 1) monthly statements are verified for appropriate use, including "check-out" devices; 2) there is no personal use beyond de minimis limit; and 3) follow-up action is taken for inappropriate usage.

Supervisor

Document business need for electronic devices and services based upon the employee's specific job duties and responsibilities. Recommend the amount of the technology allowance. Communicate university requirements to document personal and business use for individual cellular calls, in order to exclude the cost of the device and service from taxable income. Monitor usage of university owned devices for appropriate use and by non-exempt staff during non-working hours. Verify each month that employee maintains active cellular service and has a working device. Supervisors are also responsible for making sure all calls are logged (inbound and outbound) for university owned telephones.

Employee

Contract with technology providers, pay any initial plan charges, purchase associated equipment, and pay the plan's bills. Replace lost or stolen devices and resolve problems with service or equipment. Maintain an active contract for the allowance period and notify the authorizing department of any changes in status or need for use of the device. Track personal and business use of university owned equipment for individual cellular calls in log (inbound and outbound).

Telephone Services

Review and process documentation required for technology allowance payment or university rentals. Review all management reports for university owned equipment and take appropriate action. Contract for all university owned electronic devices and services.

Using the Electronic Device

Non university owned electronic devices are personally owned and may therefore be used for both personal and business calls. An employee with an electronic device allowance must maintain an active cellular phone or data service contract for the life of the allowance.

Note that misuse of the phone – using it in ways inconsistent with university policy or with local, state or federal laws – will result in the immediate cancellation of the electronic allowance payment.

Department Responsibilities and Documentation Requirements

The department must maintain a file containing a copy of the Electronic Device Allowance Agreement and the original phone bill and receipts submitted to Telephone Services.

It is the department head or director's responsibility to review an electronic device needs on an annual basis, to determine if allowances should change, continue, discontinue or if new allowances should be added. The department head or director is also responsible for checking call logs (inbound and outbound) for personal usage when using university owned devices.

Departments or employees are not authorized to directly purchase cell phones or PDA's without following rules outlined by this policy. Reimbursement for devices purchased without proper documentation will be denied or the devices will become property of Ball State University, therefore becoming a university owned device. Please contact Telephone Services with questions regarding the policy.

Special Rules for Contracts & Grants

There are special rules and regulations with regard to contracts and grants. Therefore, any request to charge one of these accounts must be approved by the Contracts and Grant Office. Any device charged to a grant will be fully devoted to the project and must be deemed necessary.

Please call 5-5291 or go to RH, 2100 W. Riverside. Electronic devices funded by grants will continue to be university owned devices and follow this policy once approval is granted.

Monetary Allowance for Employee Owned Electronic Devices

Cellular Phone

The university will not provide a monetary allowance for the purchase of basic cellular instruments. Generally, these devices are free upon entering a wireless plan; the employee can choose a phone with more features and pay the difference if he/ she chooses. Any extraordinary circumstances that might require exception to these limits will need to be approved by the Dean or Vice President and appropriately documented. The university will not pay activation fees.

Personal Digital Assistant (PDA)

The electronic device purchase allowance provides a periodic monetary payment towards the employee’s personal acquisition of a communication device, upon proof of receipt. The effective date is based on the purchase date of the existing PDA if applicable. The appropriate allowance should be determined and documented by the department head. The university will reimburse the employee the full amount up to \$250.00 with a receipt verifying the purchase. Employees that change positions can apply for position based device upgrades prior to the two (2) year point. In rare cases, individuals whose job duties are significantly changed (in most cases this would involve some personnel action changing duties and/or salary) can also apply for a device upgrade prior to the two (2) year point. The request must follow the policy guidelines and be approved by the vice president in that area. The final authorizing approval will be made by the Associate Vice President of Finance and Assistant Treasurer. Employees may request device reimbursement prior to the recommended the two (2) year replacement cycle. However, the reimburse amount is based upon the figures in **Table 1**. Please contact Telephone Services to find out the exact purchase date of the existing device. The university will not pay activation fees.

Table 1.Month	Pro Rate by 16th of Month	Month	Pro Rate by 16th of Month
1	\$50.00	13	\$150.00
2	\$50.00	14	\$150.00
3	\$50.00	15	\$150.00
4	\$50.00	16	\$150.00
5	\$50.00	17	\$150.00
6	\$50.00	18	\$150.00
7	\$100.00	19	\$200.00
8	\$100.00	20	\$200.00
9	\$100.00	21	\$200.00
10	\$100.00	22	\$200.00
11	\$100.00	23	\$200.00
12	\$100.00	24	\$250.00

Employees are authorized to have insurance coverage on their electronic devices if available. This is an optional expense that will be reimbursable. However, employees are required to replace lost or stolen devices and resolve problems with service or equipment while receiving a monthly allowance. The insurance allowance rates are contained in the request forms.

Existing electronic devices owned by Ball State University will be automatically used by the department for use of the individual employee. This will become the primary device for the employee once approval is granted. Any electronic device not being used must be returned to Telephone Services. This includes situations where the department is canceling services.

The electronic device monthly allowance is based upon the approved plan and will be taxable income for the employee. The allowance is intended to reimburse the employee for the business use of the phone, not to pay the entire amount, under the assumption that most employees also use their electronic devices for personal calls. The standard reimbursement rates are contained in the request forms. The amount of the allowance may be increased if justified by greater voice or data usage and if approved by the Vice President of an area. Documentation for the amount (such as previous phone bills) of greater usage should be submitted in order to demonstrate the need for a higher allowance during a three (3) month billing period. The final and authorizing approval will be the Associate Vice President of Finance and Assistant Treasurer. Employees authorized to purchase PDA's will be provided an allowance for unlimited data usage in addition to the allowance for voice minutes. The standard reimbursement rates are contained in the request forms.

Any additional electronic devices in the inventory of Telephone Services can be sold to employees. Please visit Telephone Services at TP- 321 N. College Ave to see what devices are available.

**Please note that devices can be paid for via credit card at the Telephone Services office. (TP- 321 N. College Ave.)

Transitioning from University Owned Electronic Devices

Business Affairs will notify all university employees using electronic devices of this change in policy. All requests must be submitted and approved prior to July 1, 2008. Any employee using an existing devices not meeting the above criteria will have their service terminated effective July 1st.

Please contact Telephone Services with questions regarding this policy.

Ending an Electronic Device Contract

This area is designated to deal with contract changes or cancellations (and associated fees):

As a result of the employee's decision, misconduct, or misuse of the electronic device: if prior to the end of the cellular contract, a personal decision, or employee misconduct, or

misuse of the electronic device results in the need to end or change the cellular contract, the employee will bear the cost of fees associated. Example: The employee quits and no longer wants to retain the current cell phone contract for personal purposes.

As the result of a university decision (not related to misconduct): If prior to the end of the cellular contract period a university decision results in the need to end or change the cellular contract, the university will bear the cost of any fees associated. Example: The employee's supervisor has changed the employee's duties, and the allowance is no longer needed. The employee does not want to retain the current electronic device or contract for personal purposes.

Cellular Phone Providers

Local area cellular providers and their websites:

Verizon

1600 W. McGalliard Road

Muncie, IN 47304

(765) 287-2780

<http://www.verizonwireless.com/b2c/index.html>

AT&T Wireless

1414 W McGalliard Road

MUNCIE, IN 47304

(765) 288-8100

<http://www.wireless.att.com/cell-phone-service/welcome/index.jsp>

Sprint- Mall Kiosk

3501 N Granville Ave

Muncie, IN 47303

(765) 287-1853

<http://www.sprint.com/index.html?brand=Nextel>

Centennial Wireless

115 South Memorial Drive

New Castle, IN 47362

(765) 529-1742

<http://www.centennialwireless.com/index2.php>