EMRTC CELL PHONE AND DATA GUIDELINES

EMRTC will no longer provide allowances, personal expense reimbursements, or payments on behalf of staff for cell phones, data plans, or other services, equipment or connectivity for use in the course of performing EMRTC job-related business. This change is effective July 1, 2013 (FY14). A thirty day transitional period will be allowed.

Exceptions will be granted for business use in special situations as identified below, or in other situations where cell phones, data plans, or other equipment or services are necessary to conduct a specific activity. Such exceptions must be allocated and charged directly to the benefitting program(s) or project(s).

Special Situations:

1. **Unit Ownership** - Certain units may have special needs that justify departmental ownership of cell phones for temporary assignment to or rotation among employees. Examples of this situation include delivery drivers, on-call personnel, security, and facilities personnel. Departments may incur expenses for cell phones in these situations. Departmentally-owned cell phones are strictly for business use only and cannot be used for personal use.

2. **Research** - Where cell phone expenses are allowed and approved in conjunction with a specific grant, such expenses are allowable. All expenses must be charged to the grant in accordance with sponsor requirement and University policies governing sponsored projects.

3. **Pagers** - Some units use pagers for their communication needs. Units may cover the cost for pagers, since the cost of pagers is considered nominal, and personal use poses minimal risk to the University.

4. **International Expenses** - Units may reimburse employees for incremental expenses incurred when international cell phone or data plan usage is required for official business, and the employee’s existing cell or data contract does not cover international calling. Units cannot reimburse employees when an employee’s standard cell phone plan includes international communications.

Purpose:

- Establish a standard for the proper treatment of business-related cell phone expenses.
- Ensure compliance with Internal Revenue Service requirements for business expenses emanating from using cell phones for University business.
- Eliminate the administrative burden and transaction costs associated with the payment of cell phone expenses.