



Policy

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Title	Cellular Telephone Voice/Data Services Stipend
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1.1 - Purpose

MURC will offer a stipend for cellular phone service to employees whose duties and responsibilities require cellular wireless access to telephone and/or data service.

Stipends will be available at levels of compensation to match usage patterns. This plan allows MURC to meet IRS regulations and its fiduciary responsibilities by providing guidelines for the use of personal cellular phones for business purposes.

Federal tax law provides under Internal Revenue code section 132(d) for the value of a working condition fringe benefit to be excluded from an employee's gross income.

Cellular telephone service can also be provided to employees who need it to perform their job functions. Cellular telephones and services provided under this policy are solely owned by MURC and their use is restricted to business purposes only. This distinction between the two plans should be noted.

1.2 - Scope

This plan applies to all MURC funding sources.

1.3 - Definitions

Cellular telephone service for the purposes of this procedure is any service that is being used, in any measure, to make or receive wireless telephone calls or transmit data on the public cellular telephone networks.

Cellular telephone (cell phone) for the purposes of this procedure is any device that is capable of using the services provided by the public cellular telephone networks. These devices vary from a simple telephone device that allows calls to be made and received and perhaps provide simple features such as phone number directory, simple appointment calendar and calculator.

Smartphone means a wireless, mobile electronic device that, in addition to cell capability, offers computing ability and connectivity via mobile broadband or WiFi access. Smartphone service

typically is provided by Smartphone providers by means of a data plan that provides computing and connectivity time for a fee.

Principal Investigator (PI) is the individual named as the project and financial manager for a MURC project or spending unit.

1.4 - Stipend

MURC will offer a stipend for cellular phone service to employees whose duties and responsibilities require cellular wireless access to telephone and/or data service. Employee usage will be classified as low, medium, high and “other” to determine the level of compensation.

1.5 - Responsibilities

PIs of the associated projects shall be responsible for oversight and approval of each employee’s request in their unit. Requests are to be evaluated on the basis of genuine business need, not by position. Cellular phone usage will be reviewed by the PI on an annual basis to ensure that use is appropriate and that prudent fiscal management guidelines are followed. This periodic review shall include an assessment of each authorized employee’s need to use cellular phone service for business purposes.

Plan:

2.1 A monthly stipend will be issued to those employees authorized by a PI.

Any of the following are criteria for issuance:

- safety requirements indicate having cellular service is an integral part of performing duties contained in the job description;
- having cellular phone service is an integral part of performing the duties contained in the job description;
- more than 50% of an employee’s work is conducted in the field;
- the employee must be contacted on a regular basis outside of the office, or is required to be on-call outside of normal work hours; or
- the employee is a critical decision maker.

2.2 The following guidelines must be followed:

- MURC will not be responsible for procuring cellular phone service for individuals eligible for the monthly stipend, but information with local plans will be available via the MU Telecommunications website.
- The cellular phone service falling under the stipend plan will not be purchased by, licensed or directly billed to MURC.

- MURC reserves the right to specify certain minimum capabilities of cellular telephone equipment to be used in conjunction with this stipend (see section 2.5 - Purchase of Cellular Telephone Equipment).
- All directly paid cellular phone service must adhere strictly to the provisions in this policy.

2.3 - Reimbursement Rates

PIs may use the following schedule to determine the appropriate stipend.

Low Usage: This stipend is for an employee who has light usage of the cellular phone *for business purposes* and would normally use up to 500 minutes per month.

Medium Usage: This stipend is for an employee who has medium usage of the cellular phone *for business purposes* and would normally use from 500-900 minutes per month.

High Usage: This stipend is for an employee who has heavy usage of the cellular phone *for business purposes*, or may frequently travel out of the local/regional area and would normally use from 900-1350 minutes per month.

Other: This stipend is for employees whose usage does not fit into one of the other stipend designations.

Data and Text Message Stipends: Those individuals who need the data option on their cellular phone service may make a formal request to the appropriate PI for a data service stipend. Data rate plans vary based on the type of device and use, i.e., lower costs for simple messaging and data, higher for smart phones, and still higher for PDA, portable and laptop computer access.

Current stipend amounts for each category can be found on the [Cellular Telephone Voice/Data and Internet Service Stipend Authorization Form](#).

2.4 - Stipend Procedure

2.4.1 - Cellular Phone Procedures

1. For those employees that a PI determines to be appropriate for a Cellular Phone Service Stipend, the employee will submit the [Cellular Telephone Voice/Data and Internet Service Stipend Authorization Form](#) to the PI with the appropriate level of stipend (low, medium, high or other, and data, if required) indicated. A Personnel Action Request Form (PAR) should be issued by the PI to MURC through the standard approval process. The amount on the PAR should reflect the cost for the total number of months of service for that year's stipend level. This would normally be 12 months from July 1st to June 30th, unless the project period is different.
2. If data services are needed, they would be included on the above mentioned PAR for the amount of the annual service cost and should be calculated in the same manner as the voice service. This amount would be added to the total annual cost of the voice stipend

when submitting the PAR. Please note in the remarks section the stipend level, whether data services are included, and the MURC project number to be charged. Cell phones will be charged to grant projects only if specifically approved by the granting agency.

3. The PI must authorize the request and submit a specific PAR annually for the service. The employee should also make note that this process must happen on an annual basis and review their pay in the new fiscal year to check for the inclusion of the stipend.
4. Payment will be distributed as part of an employee's pay while the employee is part of the program.
5. If an employee is terminated, resigns, transfers or is no longer eligible for a cellular phone stipend, the PI will process a PAR to terminate the stipend and notify the employee of the event.
6. Exceptional usage situations may require cellular phone service beyond the normal usage and control of the individual and will be reviewed and approved by the MURC Executive Director.

2.4.2 - Fees for Contract Changes or Cancellations

1. If, prior to the end of the cell phone service contract, a personal decision by the employee, or employee misconduct, or misuse of the phone service, results in the need to end or change the cell phone contract, the employee will bear the cost of any associated fees. For example, the employee quits and no longer wants to retain the current cell phone contract for personal purposes.
2. If, prior to the end of the cell phone service contract period, a PI decision (unrelated to employee misconduct) results in the need to end or change the cell phone contract, the PI's department will bear the cost of any fees associated with that change or cancellation as approved by the appropriate Dean or Vice President. For example, the employee's supervisor has changed the employee's duties and the cell phone is no longer needed for business purposes.

2.4.3 - Stipend Utilization

For those employees utilizing the **Cellular Phone Service Stipend**:

1. All service costs related to the purchase and usage of the cellular phone service is the responsibility of the employee.
2. The employee may have the existing cellular phone number transferred to a new service.
3. Use of the phone in any manner contrary to institutional procedure or local, state or federal laws will constitute misuse, and will result in immediate termination of the cell phone service stipend.
4. Purchase cards may not be used to pay for cellular phone service.

2.4.4 - MURC Cellular Phone Service Utilization

For those employees utilizing the **MURC Cellular Phone Service**:

1. The employee must complete the [Cellular Telephone Voice/Data and Internet Service Stipend Authorization Form](#) with all appropriate signatures and submit to MURC.
2. Users must adhere strictly to the provisions of this policy.

2.5 - Purchase of Cellular Telephone Equipment

1. For the purpose of the stipend it is generally assumed that the employee is responsible for the purchase of any Cellular Telephone Equipment to be used for base cellular service. Most plans have established “specials” on equipment in this class. However, in those circumstances where advanced features such as data plans, access to computing systems, or access to institutional communications and data are required, approval by the Dean or Vice President of the area may be obtained to provide all or a part of the funding of this advanced equipment. These advanced features generally require that specific security features are available on this equipment and MURC reserves the right to define the minimum capabilities of these devices.
2. Under no circumstances shall the purchase card or grant funds to be used to purchase Cellular Telephone Equipment that is used under this Stipend Plan.