

Background

The March 2009 updates to the University Expenditure Policies resulted in a review of College practices related to the administration of the University's cellular phone policy. This document is designed to provide guidance in the administration of the policy and to identify the College positions that are eligible for consideration of university funded wireless phone and/or data service connectivity. Consideration requires that there is a clearly documented business need and the phone/internet connectivity is approved by the Dean. Wireless access is considered appropriate only where there is a strong business purpose. It is not an entitlement.

Policy

Per University Policy, "the university may provide cellular phone service for employees whose duties and responsibilities require continuous wireless access to telephone service." It further states, "The appropriate level of cellular phone service or a taxable cell phone allowance is determined by the department based on university needs, the employee's duties and available funding."

EHE Business Decision

For EHE purposes, the following positions¹ are eligible for consideration of university provided wireless phone or data service:

- Associate Deans
- School Directors
- Department Chairs
- Development Officers
- Director of External Relations
- Information Technology Director
- Selected IT staff with on-call responsibilities (must be documented in the position description)
- OSURF funded staff as required by the sponsor agreement and approved by the sponsor
- Others in strategic positions on a case-by-case basis

All wireless phone and data service provided in the College will be administered through the University's taxable cell phone allowance option as outlined in the University Policy (<http://www.osu.edu/policies/one355>). The advantages of utilizing the taxable allowance option include:

- No record keeping of business and personal use is required by the employee
- No payment for personal calls is necessary
- Greater flexibility for the individual in determining wireless carrier, plan & equipment
- Decreased administrative burden in managing policy thereby reducing administrative overhead costs
- Increased compliance with University policy

The maximum wireless allowances the college will consider:

Cellular phone service	\$50/month
Wireless data service	\$75/month
Standard cell phone equipment	Actual up to \$100
Personal digital assistance (PDA) equipment (aka: Blackberry)	Actual up to \$400

EHE Process

1. Submit Request for Payment of Wireless Phone/Data Access Allowance Form to unit head annually (before July 1).
2. Unit head reviews and determines if request has a strong, well documented business need that falls within the University policy.
3. Unit approved request is submitted to the Dean for consideration.
4. If approved, department/school posts taxable allowance approved amount in the Human Resources Information System.

Guiding Policies

OSU Expenditure Policies 4.11 <http://www.osu.edu/policies/one355>

Questions

University Policy – Department/School Fiscal Officer or College Finance and Business Services Director

Taxable Allowance Reporting – Department/School Human Resource Professional or College Human Resources Director

¹ Service for the Dean is reviewed and determined by OAA