

CELL PHONE/INTERNET POLICY SUMMARY OF CHANGES 1/2013

Please refer to the University Expenditures policy regarding Telephones and Other Telecommunication Devices for more detailed information, available online at:

http://busfin.osu.edu/FileStore/PDFs/411_Expenditures.pdf

CELLULAR PHONES				
<p>✓ At the discretion of the employee's department, cellular phone service, Internet or other similar telecommunications devices and services may be provided for employees whose duties and responsibilities require continuous wireless service to telephone and internet services, including email.</p> <p>✓ The appropriate level of is determined by the department based on university needs, the employee's duties and available funding.</p> <p>✓ Departments should review the service plans and allowances on an annual basis to ensure that plan minutes and allowance amounts are reasonable compared with actual business use</p>				
Policy	Non-Taxable Benefits through Units	Non-Taxable Allowance	Non-Taxable Benefit through University Payment to 3 rd Party	Taxable Allowance
Complete "Request for Cell Phone/Internet Allowance or Benefit" form submitted each year	X	X	X	X
Description of non-compensatory business need required (see bullet point below for examples) <ul style="list-style-type: none"> • Need to contact the employee at all times for work-related emergencies • Requirement that the employee be available to speak with clients at all times when the employee is away from the office • Need to speak with clients located in other time zones outside the employee's normal workday 	X	X	X	
No record keeping of business and personal use is required				X
Certify annually that calls on the phone are primarily for non-compensatory business use	X	X		
Not required for performance of duties (e.g., reward, incentive, additional compensation) – explanation of purpose required				X
Review of plan and needs of individual	X		X	
Document services not available from OIT-TN or provide valid business reason for use of outside vendor			X	
Certification that 3 rd party plan is not more expensive than UNITS			X	
Annual update of "Request for Cell Phone/Internet Allowance or Benefit" form required	X	X	X	
Copy of cell phone bill required with annual certification		X		
Monthly review of bill as designated by the college			X	
Submission of personal bill annually to verify allowance is not greater than plan cost		X		
If family plan, cost must be allocated among individuals in plan		X		
Supervisor/SFO approval required by Univ policy	X	X	X	X
Chair/Dept FO approval required by EHE policy	X	X	X	X
Service is paid for by employee		X		X
Service paid by OSU	X		X	
Earnings Code to be used in HRIS additional pay panels	N/A	CRN	N/A	CRX

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INTERNET			
<p>✓ Employing units must provide a summary report of all approved continuing allowances by service provider to the Office of the CIO when requested to help aggregate total usage in support of university volume pricing arrangements.</p> <p>✓ Payment or reimbursement for short-term Internet connection expenses for services used during a specific trip must be associated with a T# and supported by a documented business purpose and processed through the Travel Office.</p> <p>✓ Departments should review the service plans and allowances on an annual basis to ensure that allowance amounts are reasonable compared with actual business use</p>			
Policy	Non-Taxable Allowance	Non-Taxable University Payment to Third-Party Fringe Benefit	Taxable Allowance
Complete "Request for Cell Phone/Internet Allowance or Benefit: form submitted each year	X	X	X
Description of non-compensatory business need required (see bullet points below for examples) <ul style="list-style-type: none"> • Duties and responsibilities require Internet access while off-campus, outside normal business hours and locations, or from home • Need to contact the employee at all times for work-related emergencies • Requirement that the employee be available to speak with clients at all times when the employee is away from the office • Need to speak with clients located in other time zones outside the employee's normal workday 	X	X	X
Certify annually that use is primarily for non-compensatory business use	X	X	
No record keeping of business and personal use is required			X
Annual update of "Request for Cell Phone/Internet Allowance or Benefit" form required			X
Submission of personal bill annually to verify allowance is not greater than plan cost	X		
Not required for performance of duties (e.g., reward, incentive, additional compensation) – explanation of purpose required			X
Review of plan and needs of individual required		X	
Monthly review of bill as designated by the college			
Service is paid for by employee		X	X
Service paid by OSU		X	
Supervisor/SFO approval required by Univ policy	X	X	X
Chair/Dept FO approval required by EHE policy	X	X	X
Earnings Code to be used in HRIS additional pay panels	IRN		IRX