

**SWARTHMORE COLLEGE  
POLICIES AND PROCEDURES**

**CELLULAR ACCESS / HANDHELD DEVICE ALLOWANCE**

**OVERVIEW**

This policy simplifies the use of all cellular access/handheld devices at Swarthmore, and results in each user having both freedom of choice and personal responsibility for his or her cellular access/handheld device plan.

**POLICY**

Swarthmore College will not purchase cellular access/handheld devices for use by individual employees nor will the College provide direct payments to a vendor for the purchase of equipment or monthly cellular access/handheld device usage for an employee. Given that an allowance will be provided for monthly service fees, the employee will be the direct holder of any contract with the cellular access/handheld device vendor.

In lieu of maintaining individual accounts and equipment, Swarthmore will provide a “cellular access/handheld device allowance” for employees whose job duties include the frequent need for a cellular access/handheld device. The allowance will be added to the payroll check; however, in conjunction with current IRS guidelines, no applicable taxes will be deducted. The employee will be responsible for selecting and paying for the cellular service they desire. This will allow employees to choose a plan that fits both their professional and personal lives if desired. Employees will not be required to itemize their professional versus personal calls or turn in monthly documentation. Upon request, employees may be asked to show proof that they are maintaining cellular service to continue receiving the allowance.

Cellular access/handheld devices should not be selected as an alternative to other means of communication (e.g. land-lines, radio phones, etc...) when such alternatives would provide adequate but less costly service to the College.

The College will not own cellular access/handheld devices for the use of individual employees except in limited situations that require specific equipment or similar technology to perform College functions (e.g. public safety, facilities, etc...). These particular devices are not intended for personal use.

**PROCEDURES**

**I. Frequent Use of Cellular Access/Handheld Devices for Business Purposes**

**A. Establishment and Payment of Allowance**

If a College employee's job duties include the frequent need for a cellular access/handheld device, then the employee is eligible for an allowance to cover cellular access/handheld device expenses. It may be requested using the Cellular Access/Handheld Device Allowance Request Form. The request may be made any time during the fiscal year. This will be paid monthly via payroll from your department's budget; however, is no longer taxable.

*This allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, bonuses, benefits based on a percentage of salary, etc.*

Department heads and appropriate president staff member must approve the cellular access/handheld device allowance. The following guidelines identify a need for a cellular access/handheld device and access to the cellular access/handheld device allowance:

- Safety requirements indicate having cellular access/handheld device is an integral part of performing duties of job description.
- More than 50% of work is conducted in the field.
- Required to be contacted on a regular basis.
- Required to be on-call (24/7)
- Critical decision maker

Department heads are responsible for an annual review of employee business-related cellular access/handheld device use, to determine if existing cellular access/handheld device allowances should be continued as-is, changed, or discontinued. Please contact Joseph Cataldi at [jcatald1@swarthmore.edu](mailto:jcatald1@swarthmore.edu) if there are any changes to the allowance.

#### B. Determination of Dollar Amount of Allowance

The dollar amount of the cellular access/handheld device allowance should cover the employee's projected business-related expenses. These expenses are the cost of basic equipment, and the cost of the employee's monthly cellular access/handheld device. The plan chosen should be the least expensive that provides adequate business-related services. Upgrades to basic equipment (special cosmetic or technical features, etc.) or expected cellular access/handheld device use unrelated to business will not be part of any allowance. Determination of the dollar amount of the allowance must be within the guidelines and dollar limits established under this policy (see form/chart below).

The cellular access/handheld device contract will be in the name of the Swarthmore faculty or staff member who will be solely responsible for all payments to the service provider. Only one cellular access/handheld device allowance will be provided per faculty or staff member. The College reserves the right to remove a participant from this plan if there is insufficient budget in the designated fund to meet the cost of monthly allowances or should the cellular allowance benefit simply be discontinued.

As the cellular access/handheld device is a personal expense and the use of Swarthmore corporate cards are not permitted for monthly service fees or for related equipment purchases for which a College device allowance is being provided.

#### C. Use of Device

Swarthmore does not accept any liability for claims, charges or disputes between the service provider and the faculty or staff member. **Recipients of a cellular access/handheld device allowance must notify Swarthmore of the cellular access/handheld device number and must continue to maintain the cellular access/handheld device while in receipt of the allowance.**

Because the cellular access/handheld device is owned personally, the employee may use the device for both business and personal purposes, as needed. The employee may, at his or her own expense, add extra services or equipment features, as desired. If there are problems with service, the faculty or staff member will need to work directly with the carrier for resolution.

Use of the device in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cellular access/handheld device allowance.

#### D. Fees for Contract Changes or Cancellations

If, prior to the end of the cellular access/handheld device contract, a personal decision by the employee, or employee misconduct, or misuse of the device, results in the need to end or change the cellular access/handheld device contract, the employee will bear the cost of any fees associated with that change or cancellation.

If, prior to the end of the cellular access/handheld device contract period, a departmental decision (unrelated to employee misconduct) results in the need to end or change the cellular access/handheld device contract, the department will bear the cost of any fees associated with that change or cancellation. For example, the employee's department head has changed the employee's duties and the cellular access/handheld device is no longer needed for business purposes. If the employee does not want to retain the current contract, change or cancellation fees will be reimbursed by the department.

Individuals with current College cellular access/handheld devices will need to review cancellation policies and costs before implementing the new policy.

## II. Reimbursement for Business Calls on Personal Wireless Phone

If a College employee's job duties do not include the frequent need for a cellular access/handheld device, the employee is not eligible for an allowance or a Swarthmore provided cellular access/handheld device. Such employees may request reimbursement for the actual extra expenses of business cellular access/handheld device communications/calls. **Reimbursement for per-minute "air time" charges is limited to the total overage charge shown on the invoice; expenses for minutes included in the plan will not be reimbursed.** The individual should make personal payment to the provider, and then should submit a request for reimbursement.

If personal use typically exceeds business use on a cellular access/handheld device, the employee should provide his/her own phone and submit reimbursement requests for business communications. **A copy of the cellular access/handheld device bill, detailing the individual communication/calls to be reimbursed, needs to accompany the reimbursement request. Although most wireless carriers may not include detailed phone records in their monthly statements, the information is readily available on-line from most major providers.** Reimbursement documentation should identify the business purpose.



## Cellular Service Allowance Request Form

<b>Date:</b>	
<b>Employee Name:</b>	
<b>Title:</b>	
<b>Department:</b>	
<b>Fund/Org:</b>	<i>Allowance will be charged to same Fund/Org as employee's salary.</i>
<b>Plan Allowance Amount:</b>	<i>To be determined by the Business Office, but is typically 75% of employee's actual monthly service charge for a given line, etc... (excluding hardware).</i>
<b>Equipment Allowance Amount (up to \$200):</b>	<i>The one-time equipment purchase is provided at time of new contract (documentation required). If you already own the equipment at the time of your arrival, the equipment allowance does not occur at time of hire.</i>
<p>All cellular service allowance payments are departmental responsibility and are considered other compensation - charged to account code 6998 (cellular allowance). The cellular service allowance will start at the next scheduled pay date (and is not processed retroactively).</p> <p>The allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, bonuses, benefits based on a percentage of salary, etc.</p>	
<b><i>Employee Certification and Signature Section</i></b>	
I certify that I have read, understood, and intend to comply with Swarthmore's Cellular Service Allowance Policy.	
<b>Employee's Signature:</b>	<b>Date:</b>
<b><i>Department Head and President Staff Member Certification &amp; Signature Section</i></b>	
I certify that the requested cellular service allowance is needed for this employee and I have read, understood, and intend to comply with Swarthmore's Cellular Service Allowance Policy.	
<b>Department Head's Signature:</b>	<b>Date:</b>
<b>President's Staff Signature:</b>	<b>Date:</b>

***NOTE: The intent of this policy is simply to cover 100% of the "work portion" of your personal cellular service usage (and is not expected to cover all your cellular expenses).***

Please send completed form *and* required documentation (i.e. copy of most recent billing statement and documentation for any new device) to Joe Cataldi. Should you have any questions, please contact Joe via email at [jcatald1@swarthmore.edu](mailto:jcatald1@swarthmore.edu).