**Purpose of Policy**

- Provide stewardship of the Biola funds used to support mobile communication device and service contract expenses.
- Maintain Biola University data integration standards for mobile communication devices and mobile communication data service plans that are compatible with Biola technology service deployments.
- Ensure Biola is in compliance with current Internal Revenue Service regulations.

**Policy Statement**

This policy is established as a guide for employees who by the nature of their work routinely use mobile communication devices in the performance of job duties, but for whom such devices are not a business necessity or requirement. Where it is agreed that these devices are mutually beneficial for the employee and for the university, these employees will be required to acquire their own mobile communication device and service contract and will be eligible for a taxable stipend based on business-related needs (see below for instructions and application information).

**Emergency, Safety, and Maintenance Personnel Exception**

There are a limited number of positions on campus where, due to the nature of the work, the employee must be accessible regardless of the time of day, day of the week, or geographic location. Where this is the case, the employee’s department will provide “on-call” equipment and plans for business-only use. The service contract must be obtained through the Biola University Purchasing Department and go through the contract review process and approval. This equipment will in most cases be assigned to a site or an on-call employee. The department director must make a monthly review of the detailed billing statement and the employee must reimburse non-business use to the university within 30 days of occurrence.

**Reimbursements**

Should an employee make occasional business calls with his or her personal device and does not have a stipend agreement in place, Biola University will reimburse the employee for the call provided the reimbursement request includes documentation of the business purpose, business relationship/name, place, time, as well as documentation of the paid expense. Likewise, if an employee is traveling internationally for Biola University and currently has a stipend agreement with the university, he or she will be reimbursed to the extent that use of the device created an additional cost to the employee and the business use of the device for that expense is substantiated as if there were no stipend in place.

**Instructions**

**Obtaining a Communications Device and Service Contract Taxable Stipend**

The employee must submit an “Application for Mobile Communications Device and Service Stipend” ([found in the Resources section of Inside Story Online](#)) to his or her supervisor. Once the application is completed, reviewed, and approved by the employee’s supervisor, IT, and the department’s vice president, the university provides to the employee a taxable monthly stipend. All stipends are charged to the employee’s departmental budget. The authorized stipend may cover all or only a portion of the total expense of the device and service.
If a data service and smart phone are required, the phone/service must be compatible with the published Biola data integration technical standard in order to receive a stipend. IT will review and approve the application to ensure compliance.

The department supervisor is responsible for determining which positions in his or her department qualify for a mobile communications stipend, as well as for proposing the amount of stipend (in accordance with those on the application) for which there are budget monies allotted.

After the department supervisor reviews and approves the application, the request is routed to IT for review followed by review and approval by the department’s overseeing vice president. Once final approval is granted, the employee will personally acquire the cell phone and service plan and then submit a copy of the phone and service plan invoice to the supervisor to be attached to the approved application. At this point, the contract service dates and mobile phone number should be indicated on the application. If the stipend is to be applied to an already-owned personal cell phone and/or an existing personal service contract, a monthly billing statement for the service plan must be attached to the application. The stipend will only be applied to the term of the cell phone contract presented with the “Application for Mobile Communications Device and Service Stipend.” If the employee’s service plan happens to be month to month, the stipend will be given for no more than one year, preferably with the renewal date at the beginning of each fiscal year.

The university is not responsible for any additional costs associated with the cell phone, for example, shipping costs, taxes, and cell phone (device) insurance. Any replacement for cell phone loss or damage will also be at the expense of the employee.

The approved and reviewed application will then be forwarded to Payroll for entry onto the employee’s payroll record. It will be up to the employee to negotiate a new stipend at the end of the approved stipend contract date and resubmit the appropriate paperwork for renewal.

Policy exceptions can be made only with Finance approval in order to ensure compliance with IRS regulations.

The Application for Mobile Communications Device and Service Stipend can be found in the Resources section of Inside Story Online (http://inside.biola.edu).