
**LAKE-SUMTER STATE COLLEGE
ADMINISTRATIVE PROCEDURES**

TITLE: CELLULAR COMMUNICATION DEVICES

NUMBER: PRO 6-29

REFERENCE: Rule 2.16, IRC 274(d),
IRS Regulation 1.27-5T(c)

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I. PURPOSE

The purpose of this procedure is to describe and define the methods of providing and compensating employees for the use of Cellular Communication Devices for College- related business use by employees in compliance with IRS regulations. The College recognizes that Cellular Devices may be required or necessary for some College employees to effectively perform their assigned duties.

II. DEFINITION

a. Cellular Device

Any portable communication device which accesses cellular-based networks that provide wireless transmission. Cellular Devices include pagers, radios, cellular phones, PDA's or other similar equipment. Laptops/portable computers are not considered Cellular Devices for the purpose of this Procedure.

b. Approval of Users

1. Individually-owned devices.

The designation of a Position within the College that is required to own and use a Cellular Device in order to effectively perform the assigned duties. These Positions must be approved by the Office of Human Resources and the President. The Job Description must include requiring a device in the Job Requirements;

2. College-owned devices

A Cellular Device will be provided to an employee in a designated position that requires the use of a cellular device for effective and safe job performance. These positions must be approved by the Office of Human Resources, direct supervisor and President or his designee. Job descriptions of those positions that require cellular devices shall state in the Job Requirements section the need for the job incumbent to possess a cellular device.

c. Pay Allowances for Use of Cellular Devices

1. Individually-owned device.

A Pay Allowance will be provided to the employees to cover the business use of an Individually-owned cell phone as defined above. Persons requiring use of Cellular Devices are required to submit the phone number of their personally acquired Cellular Device to their supervisor and the Office of Human Resources. The employee's contracted base salary will include a pay allowance as compensation for use of the cellular device. This contracted salary is intended to appropriately compensate the individual for any and all costs associated with the procurement, maintenance, service and use of the Cellular Device respective of the individual's job performance. The current monthly allowance rate for cell phones will be \$25.00 for a basic (450 min.) plan, \$45.00 for an extended (900 min.) plan, and \$85.00 for unlimited with data. The above rates can only be adjusted or authorized by the President or his designee.

d. College-owned devices

There is no pay allowance. The equipment is owned by and paid for by the College. Any personal or unauthorized use is not allowed.

e. Issuance of College-Owned Cellular Devices:

1. The College may maintain a bank of Cellular Devices for College-related use. An employee or service provider may be issued a College-owned Cellular Device by his or her supervisor in order to perform College-related business. Such Devices must only be used to aid an employee in his or her employment for the benefit of the College;
2. The supervisor of the employee will make a request to issue any College-owned Cellular Device by submitting the "Cellular Equipment Departmental Request and Sign Out Form". Each department will be charged for the use of any Device issued to the department or employee within the department. The Employee will be required to sign the form when the device is picked up. Upon receipt of the Device, the employee will attest that the device will be for College-related use only.

f. Review of Monthly Charges for College-Owned Cellular Devices

1. A review of calling activity will be conducted on a monthly basis by the budget manager and the cellular device user. The user must document the business purpose of each call activity item that is NOT a call to a Lake-Sumter State College number or a call to other LSSC required or purchased Cellular Devices. The documentation for these calls must include who was called and for what business purpose. Any call that cannot be documented as to its business purpose will be treated as a personal (unauthorized) call and must be reimbursed to the College;
2. Activity items on the cellular statement which are calls to College numbers or designated cellular devices must be identified with an "LC" (for LSSC cellular device);
3. Any unauthorized use will be reimbursed to the College at the rate of 45 cents per minute or actual, whichever is higher. Submit a check payable to Lake-Sumter State College with each monthly review for personal calls.

g. Annual Review

Employees receiving pay allowances will verify they have an active cell phone number with Human Resource by providing an updated "Cellular Device Allowance Request Form" by June 1st of each year.

h. Termination of Employment with the College

As part of the termination checkout process for the College, all issued cellular devices must be returned to the issuing department before the employee receives his final paycheck. An employee must reimburse the College for any abuse or loss of a College-owned device not returned prior to the last day of work.

i. Violations and Enforcement

Employees who violate or abuse this procedure may be denied access to these resources and may be subject to other penalties and disciplinary action, both within the College and from outside agencies, including dismissal from employment.

CELLULAR DEVICE ALLOWANCE REQUEST FORM
(Submit Form to the Human Resources Department)

This form is to be used by employees of Lake-Sumter State College who are deemed to be in a position that requires a cellular communication device, per LSSC Procedure 6.XX. This request form also must be submitted to Human Resources prior to June 1st each fiscal year in order for this allowance to be renewed. This allowance is taxable income to the employee and will be included on the W-2 form.

Employee Name _____ EMPLID # _____

Position Title _____

Dept Name _____ ORGN or Fund Number _____

Please provide justification for this allowance _____

Cell phone number (you must provide this in order to be eligible for an allowance)

(_____) _____ - _____

Employee signature _____ Date _____

Dept. Budget Manager Approval _____ Date _____

VP/President Approval _____ Date _____

ADMINISTRATIVE USE ONLY

Human Resources Approval _____ Allowance allowed _____

Job description updated _____ By _____

Payroll updated _____ By _____

cc: Payroll office and Budget Office

CELLULAR EQUIPMENT DEPARTMENTAL REQUEST AND SIGN OUT FORM
(Submit Form to the IT Department)

This form is to be used by employees of Lake-Sumter State College for signing out cellular equipment that is owned and paid for by the College. This equipment is for business use only and it shall be the responsibility of the person signing out the equipment to ensure the equipment is returned intact. Failure to do so may result in disciplinary action. The employee may also be required to reimburse the College for the fair value of the equipment and other related costs if equipment is abused in any way.

Employee Name _____ EMPLID# _____

Position Title _____ Dept. Name _____

ORGN No. _____

Description of Equipment Being Requested _____

Please provide justification for signing out this equipment _____

How long do you expect to be in possession of this equipment? From _____ To _____

Dept. Budget Manager Approval _____ Date _____

Costs of the equipment including any usage costs will be charged to the department number listed above.

Description of Equipment _____ Serial Number _____

Cellphone/Pager/Radio number _____

I attest that this equipment will be for business use only while in my possession. I understand that no personal calls are allowed. I also understand that I will reimburse the College 45 cents per minute, or actual cost whichever is higher for any unauthorized use. I further attest that abuses this policy may result in disciplinary action.

Employee Signature _____ Date _____

DEVICE RETURNED

Date returned _____ Employee Signature _____

Department Manager Signature _____

cc: Budget Office and Accounts Payable