I. Policy

Luther College will provide a “cellular allowance” for employees whose job duties include the need for access to a cellular device as determined by eligibility guidelines in this policy. The allowance will be paid to employees through accounts payable via direct deposit. The employee will be responsible for selecting and paying for the appropriate cellular service. This will allow employees to choose a plan that fits both their professional and personal needs.

The college will not reimburse employees for the purchase of cellular devices and related equipment.

II. Purpose

This policy provides guidance for Luther supervisors and employees who use a cellular device to conduct business on behalf of the College. This policy was created to establish consistent guidelines for employees throughout the institution and ensure compliance with IRS regulations.

III. Scope

This policy applies to all faculty and staff who use cellular devices for college business.

IV. Terms and Definitions

- Cellular allowance – a monthly payment given to faculty and staff whose job duties include the need for access to a cellular device.

V. Procedures and Guidelines

A. Establishment and Payment of Allowance

- If a direct supervisor determines it is necessary and appropriate for an employee to receive a cellular allowance, the supervisor will submit the completed Luther Cellular Allowance Request Form to the respective vice president/president to which they report for approval. This allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increase to base pay due to annual raises, job upgrades, etc.

B. Determination of Eligibility

- The guiding principle for eligibility is that the use of a cell phone by an employee is for the primary benefit of the College. In making a monthly allowance determination, College employees are eligible if they meet the following criteria:
  - The employee must be readily accessible for frequent contact with the public or with college faculty, staff or students; and
o The employee must have regular access to a telephone and/or Internet service while off-campus; and
o Monthly usage for business purposes is consistently 50% or more of total contract minutes.

OR

o The employee is required to provide extended hour support for critical services at the college or is responsible for operational or decision making for critical services at the college both during the work day and beyond normal work hours. Alternatively, the employee is required to be mobile across campus and off campus for a significant portion of their work hours. The extended hour support for critical services eligibility criteria does not ordinarily apply to faculty/student communications, even though these communications may occur outside of regular business hours.

C. Allowance
   • The monthly allowance is $35.00 per employee.

D. Request and Documentation
   • The approved Allowance Request Form and a copy of the employee's most recent cellular device invoice must be submitted to the Office for Financial Services to initiate an allowance. Recipients of a cellular device allowance must notify Luther College of the cellular phone number and must continue to maintain the cellular device while in receipt of the allowance. The supervisor is responsible for an annual review of employee business-related cell-phone use to determine if existing cellular device allowances should be continued as-is, changed, or discontinued. Recipients of a cellular device allowance will be required to provide a copy of their most recent invoice to the Office for Financial Services on an annual basis to continue receiving an allowance. The Luther College purchase cards cannot be used for monthly cellular device service fees or for related equipment purchases.

E. Cellular Allowance Processing
   • Once the Office for Financial Services receives the Allowance Request Form and documentation of the employee-owned plan, a recurring payment will be set up in Accounts Payable. Cellular allowance payments will only be made via direct deposit and may require the recipient to complete the online direct deposit form located in their my.luther account. If a completed allowance request form is received by the 10th of a month, the allowance will begin that month. If a completed allowance request form is received after the 10th of a month, the allowance will begin the following month.

F. Reimbursement for Business Calls on Personal Cell Phone
   • If an employee's job duties do not include the need for access to a cellular device, the employee is not eligible for an allowance. Such employees may request reimbursement for their business related cellular calls. The individual should make personal payment to the provider, and then submit a request for reimbursement. The reimbursement rate is $0.45 per minute for domestic business calls which exceed the base plan. International calls will be reimbursed at the rate detailed on the invoice. When requesting reimbursement, a copy of the cellular bill, detailing the individual calls to be reimbursed along with the business purpose, needs to accompany the reimbursement request. No reimbursement for minutes covered by a base plan will be provided.

G. Departmentally Owned Phones
   • Certain departments may have special needs that justify departmental ownership of cell phones. The help desk, maintenance personnel, custodians, security, and vehicle fleet phones are examples of areas where phones may be assigned to a position or rotated among
employees. This would also include departments that have multiple employees sharing a single cellular phone for on-call rotations. Departmentally owned phones are restricted to 100% business use. On an exception basis, there may be an occasion for emergency personal use. An employee should notify their supervisor if a personal call is made on a college owned cell phone. The director of each department will also review a copy of each monthly invoice to facilitate the identification of personal calls. Reimbursements for personal calls on departmentally owned phones should be sent to the Office for Financial Services.

- The director of each department will coordinate with Facilities Services, ext. 1010, for any additions, changes or cancellation of departmentally owned cellular devices. Approval by the department’s vice president is needed for requests for new plans. The department will receive a detailed copy of phone charges monthly for review.
- The director of each department should conduct an annual review of all departmentally owned phones to identify changes that may have a positive economic impact for the College, e.g., decrease the number of cell phones in service.
- Lost departmentally owned phones should immediately be reported to the cell phone provider. If a lost phone is not reported, the employee or department assigned the phone will be responsible for all calls made.

H. Cellular devices must not be used while you are driving a vehicle for Luther College business.

Texting is forbidden while you are driving a vehicle for Luther College business. Iowa law states "A person shall not use a hand-held electronic communication device to write, send, or read a text message while driving a motor vehicle unless the motor vehicle is at a complete stop off the traveled portion of the roadway."

I. All cell phone issues should be addressed through the Office for Financial Services.

VI. Confidentiality and Record

The Office for Financial Services will maintain records related to this policy.
## Luther College Cellular Allowance Form

**Employee Name:**

**Job Title:**

**Cell phone number:**

**Department:**

**GL account number to be charged (object code for allowance):**

- 

## Criteria

### Travel Contact:

- The employee’s job requires him or her to be readily accessible for frequent contact with the public or with College faculty, staff or students; **and**
- The employee’s job requires him/her to have regular access to telephone and/or internet connections while off-campus; **and**
- Monthly usage for business purposes is consistently 50% or more of total contract minutes.

Or

### Emergency Contact:

The employee is required to provide extended hour support for critical services at the college or is responsible for operational or decision making for critical services at the college both during the work day and beyond normal work hours. Alternatively, the employee is required to be mobile across campus and off campus for a significant portion of their work hours. Please describe your emergency contact role below:

**Emergency Contact Role:** __________________________________________________________

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### Employee and Manager/Supervisor Certification and Signature:

I certify that the requested allowance for a wireless communication device is required to cover work-related expenditures as described above and I have provided my most recent detailed cellular invoice. I further certify that I have read, understand, and intend to comply with the Luther Cellular Device Policy.

**Employee: Print Name**  
**Employee: Signature**  
**Date**

**Manager/Supervisor: Print Name**  
**Manager/Supervisor: Signature**  
**Date**

### Vice President/President Approval:

**Print Name**  
**Signature**  
**Date**

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Please send completed form to the Office for Financial Services along with a copy of your most recent invoice (if a new plan, please send a copy of the contract from your cellular provider). Annually, a copy of your most recent invoice will need to be provided to the Office for Financial service to continue receiving the monthly allowance.
**Luther College Departmentally-Owned Cell Phone Request Form**

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<th>Requesting Department:</th>
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<th>Reason for Request (detail description of how and where the phone will be used):</th>
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<tr>
<th>GL account number to be charged (object code for allowance):</th>
<th>51212</th>
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<th>Cell phone number (to be filled in by the Office for Financial Services):</th>
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</table>

**Criteria:**

- Certain departments may have special needs that justify departmental ownership of cell phones. The help desk, maintenance personnel, custodians, security, and vehicle fleet phones are examples of areas where phones may be assigned to a position or rotated among employees. This would also include departments that have multiple employees sharing a single cellular phone for on-call rotations. Departmentally owned phones are restricted to 100% business use. On an exception basis, there may be an occasion for emergency personal use. An employee should notify their supervisor if a personal call is made on a college owned cell phone. The director of each department will also review a copy of each monthly invoice to facilitate the identification of personal calls. Reimbursements for personal calls on departmentally owned phones should be sent to the Office for Financial Services.

**Manager/Supervisor Certification and Signature:**

I certify that the requested cellular device is required to cover work-related expenditures as described above. I further certify that I have read, understand, and intend to comply with the Luther Cellular Device Policy.

<table>
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<th>Manager/Supervisor: Print Name</th>
<th>Manager/Supervisor: Signature</th>
<th>Date</th>
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**Vice President/President Approval:**

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<th>Print Name</th>
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Please send completed form to the Office for Financial Services.

A review of each departmentally owned phone should be conducted annually by the department manager/supervisor to verify its need.