



Wireless Communication Stipend Policy

PURPOSE

This policy provides a framework to manage wireless communication devices, stay in compliance with IRS regulations, and save cost. The wireless communication stipend will alleviate the significant administrative burden, on both employees and the College, of providing the extensive substantiation required to fulfill IRS reporting requirements. The intent of this policy is to promote the stipend by eliminating having to maintain the following for each and every call, under the current IRS regulations:

- Time and date of each call
- Business purpose of each call
- Explanation of business relationship with all participating parties on each call

Definitions:

President's Cabinet - senior level administrators within the College, including the Vice Presidents.

Data Package - wireless communication plans that typically include text messaging, multimedia messaging, Web browsing and email service.

Personal Digital Assistant (PDA) - handheld device that combines computing, telephone, internet and networking features. PDA's generally include a web browser, audio capabilities, access to the internet, and access to email, contacts, task lists, and current documents.

Phone/Data Equipment Allowance - stipend to cover replacement or renewal of older phone/data equipment. This allowance is allocated on a bi-annual basis.

Text Messaging - brief written messages for mobile phones over cellular networks.

Wireless Communication Device - any of the following devices: internet, cellular phone, personal digital assistant (PDAs) including, but not limited to Palms, Blackberry, iPhone, Droid, and pagers.

POLICY

Southwest Virginia Community College (SWCC) will offer a taxable stipend (allowance) for wireless communication devices including service and equipment to those employees whose duties require the need for a communication device. These employees will receive a monthly allowance to cover business-related costs. SWCC will not purchase wireless communication devices or service plans for employees conducting business.

An exception may be granted for departmental shared cellular phone devices.

Wireless communication devices and service plans purchased with the monthly allowance may be used for both personal and business purposes. The allowance is intended to defray the cost of conducting SWCC business with wireless communication devices and may at times not cover the total cost of a wireless communication plan or usage. SWCC owned wireless communication devices shall only be used for business purposes, personal use is not permitted.

Criteria: The wireless communication stipend is granted per the following criteria:

- The employee's job requires that they work regularly in the field and need to be immediately accessible.
- The employee's job requires that they need to be immediately accessible outside of normal business hours.
- The employee is responsible for critical business functions or the supporting infrastructure and needs to be immediately accessible at all times.
- The employee travels and needs to be accessible or have access to information technology systems while traveling.
- Access via voice and or access to information technology systems via a mobile communications device would, in the judgment of the supervisor, render the employee more productive and/or the service the employee provides more effective, and the cost of mobile communications service is therefore warranted and approved by the president or Vice President.

Guidelines: Any employee who receives an allowance will be required to have the pertinent contact information (i.e., phone number) published or distributed for SWCC business purposes.

The wireless communication device acquired as provided by the criteria above is considered to be the personal property of the employee. Access granted to employees may be limited to voice communications or could also include access to information technology systems, such as e-mail, calendar, web, etc.

The following can be used as a guideline for determining allowances that could be available for employees:

Employee Role	Voice	Data	Text	Internet	Equipment Allowance
President, Vice President	Level 3	Yes	Yes	As Needed	Phone/Data
Deans	Level 2	Yes	As needed	--	Phone/Data
Professional Staff Supervisor	Level 1	As Needed	As Needed	--	Phone
Technical Leads/Supervisors	Level 1	Yes	As needed	--	Phone/Data if included
Field Staff, Floating Staff, Receptionist and Support Admin., Volunteers and Interns	As needed	As needed	As needed	--	Phone/Data if included
Essential personnel or COOP *	As needed	As needed	As needed	As Needed	As Needed

**Essential personnel/COOP- This category goes above and beyond the employee role, and the employee is eligible for the equipment needed to fulfill their job requirements.*

Exceptions: With the approval of the President (or designee), the College may purchase wireless communication devices with an appropriate phone/data plan in limited circumstances, such as phones/devices that rotate among departments. Personal use is not permitted on any SWCC-owned wireless communication devices.

The Department Head (or designee) will be responsible for reviewing and maintaining records which establish the amount, date, place, and business purpose for each business call (a notated copy of the bill will work). Any emergency calls (non business) placed on this device must be reimbursed to the Business Office. It is the President’s Cabinet member (or designee) responsibility to ensure that this reimbursement is made.

Allowance: All employees will be provided the resources to effectively perform their job, while keeping costs to a minimum. The resources for this standard consist of a wireless communication device.

The wireless communication stipend will be provided as taxable income to the employee, but will not be considered part of the employee’s base pay. This stipend 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, promotions, etc. An employee is prohibited from continuing to collect a monthly wireless communication stipend when his/her device is no longer active or needed for the performance of the employee’s job responsibilities. Simple convenience is not a criterion for granting a wireless communication device stipend.

Audits and Changes: The President’s Cabinet member (or designee) must review and re-approve the Wireless Communication Stipend Request/Authorization form prior to the start of each fiscal year to confirm the employee’s eligibility for the cellular plan allowance or the department’s eligibility for the shared cellular phone device.

Changes in allowance may be made on an annual basis or as needed based on the employee’s job function.

Termination or lay-offs: In the event an employee is terminated, laid-off, or retires, the College will not pay to terminate the cellular contract entered as part of stipend.

Transitions: Effective immediately, the College will no longer purchase any new wireless communication devices or services, nor will any existing wireless communication device contracts be renewed or extended except for a few exceptions mentioned above.

Employees that meet the criteria for a stipend need to make arrangements to have the wireless communication device and service prior to receiving the stipend.

Employees must provide new or changed cellular phone numbers to Human Resources within five (5) days of the change.

PROCESS

Stipend Approval: Cabinet members will review the criteria listed above, and make a determination on employee eligibility. If it is determined that the employee meets the criteria and is eligible for a wireless stipend, the table below will be used to select the most reasonable monthly allowance option, based on the employee role, and the intended usage of the device:

Plan Option	Allowance Amount	Comments
Monthly Voice Plan Level 1 (450 minutes or less)	\$ 40.00	(voice only plan)
Monthly Voice Plan Level 2 (450 to 900 minutes)	\$ 60.00	(voice only plan)
Monthly Voice Plan Level 3 (over 900 minutes)	\$ 75.00	(voice only plan)
Monthly Data Package (if data/internet usage is needed)	\$ 20.00	(add to voice plan allowance)
Monthly Text Messaging (if text is needed)	\$ 10.00	(add to voice plan allowance)
Bi-annual phone equipment allowance	\$ 50.00	(voice & text only)
Bi-annual phone/data equipment allowance	\$ 200.00	(voice, text, & data)
Monthly Mobile Internet Service (wireless air card)	\$ 60.00	
Monthly Internet Other	\$ _____	President (or designee) Approval Required

Requesters/employees must complete the **Wireless Communication Stipend Request Form** located at SWCC’s webpage. To access the form, select the **“Faculty & Staff”** link and then select the **“Administrative Forms”** link (<http://admin.sw.edu/adminforms>). Once completed, obtain the necessary approvals and submit to Human Resources for submission to payroll.

Notes on approvals:

- Requests must be approved by the responsible Cabinet member or President prior to acquisition and use.
- The responsible Cabinet member must ensure all required funding is available in the office budget before submitting the request for approval.
- Exceptions to any of the requirements outlined above can be granted with approval from the President or appropriate Vice President.