

Program Purpose

This program will allow Columbus State Community College to be in compliance with federal regulations set out in IRS tax code Section 280F(d)(4)(A)(v) regarding wireless communications devices as listed property as well as meeting its fiduciary responsibility to the taxpayers of the state of Ohio.

Terminology

In this document, mobile device, mobile communication device, and wireless communication device are considered synonymous.

Program Statement

Employees whose duties include frequent need for a mobile device will be provided the means either via a stipend or a college provided wireless service and device. Mobile communication device service will be subject to review and approval by supervisor. Promoting fiscal responsibility is strongly encouraged and mobile device use should not be selected if alternative and less costly communication means would provide adequate service to the college.

User Eligibility

Eligibility to receive college provided wireless service or reimbursement for a wireless communication service is based on *business need*. Eligibility for the reimbursement is not an entitlement for any position, title or pay band.

**Business Need* is defined as necessary use in the course of performing specific job-related duties on behalf and for the benefit of the College, including one or more of the following:

- 1) The employee whose current, primary job duties are performed outside of an office environment or will show a significant increase in effectiveness through use of a mobile communication device.
- 2) The employee who is required to be accessible 24 hours a day, 7 days per week for emergencies or other critical contact (security, network administrators and key facilities staff).
- 3) The employee is responsible for critical infrastructure and needs to be immediately accessible at all times.
- 4) 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. This access may be limited to voice communications or also require access to information technology systems—e.g., e-mail, calendar, Web, etc.

Business Need Categories

- 1) *24 by 7 Critical Contact Availability* - User needs to be available to be contacted for emergency or critical needs and should be available at all times; however, this user may not be using the device on a consistent basis.
- 2) *System Support* - The 24-7 System Support user is required to maintain and respond to critical campus systems. These users may be required to but are not limited to having the following types of technology available: system alerts via text message, instant messaging, remote data access, and the ability to communicate with employees via voice or push to talk.
- 3) *Mobile Worker* - This user may spend significant time away from their office and require communication via voice and/or data technologies.
- 4) *Infrequent User* - The Infrequent User will receive device from a pool of phones that the college maintains. This group includes users who may be occasional, seasonal, temporary or peak time users only.

- 5) *Internal Communications* - Internal Communication users are people who only need contact with other college employees and due to the nature of their job a mobile device is necessary to facilitate the work.

Justification

In addition to identifying the business need category, justifying information should be provided indicating why the position by its function meets indicated business need category and qualifies for the stipend program or college provided wireless service.

College Provided Wireless Service

In the case when an employee qualifies for a College provided wireless service, the College will acquire the appropriate level of service and equipment of its choice for the employee. There will be no cost associated with the wireless service to the employee as a result of receiving the service.

Stipend Program

The wireless communication stipend does not constitute an increase to base pay, nor will it be included in the calculation of percentage increases to base pay due to raises, job upgrades, retirement or other compensation increases. The stipend will be itemized on pay stubs, reported on employees' W-2s and subject to withholding taxes. The determination of the stipend amount covers the employee's projected business related expenses only.

Stipend Amounts

The Stipend amount assigned to each tier will be evaluated and adjusted according to market pricing on an annual basis. Current pricing level will be available as an attachment to this program in Appendix A, labeled Wireless Communication Service Stipend and Reimbursement Amounts. The stipend amounts are in gross and subject to all applicable tax deductions. For more information on stipend amount tax deductions contact Payroll in Human Resources department.

Taxable Fringe Benefit (as it relates to recipients of a Stipend)

In compliance with IRS code 280F(d)(4), stipends are reported as a taxable fringe benefit and will be included as income on the employee's W-2 at year end. An allowance does not constitute an increase to base pay, and it will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, etc., or in the calculation of retirement.

Stipend or College Provided Service Request

Stipends will begin the next payroll cycle after the start of the fiscal year, July 1, or the next payroll cycle after the authorization form is received, whichever is later. The end date for each authorized stipend program or College provided Wireless Service is June 30, by which a new approved reauthorization or service change form is required. It is the responsibility of the employee to schedule an annual review of the appropriate and suitable service tier and business need. The completed form must be approved and submitted to Telecom no later than June 1. Late submissions will result in stipend loss for the fiscal year.

College provided wireless service could be requested at any time. If there is the appropriate level of service and device readily available, it will be assigned to the employee. Otherwise, the College will provide the appropriate level of service and device at its earliest time practical.

Process

If the administrator agrees that there is a business need for the employee to have a wireless device, the Wireless Communication Authorization form must be completed and approved. The supervisor and employee should select Service Level, Options if applicable, and Business Need Category as it specifically applies to their need. Completed and approved form should be sent to the IT Support Center Help Desk located in the Columbus Hall to the attention of the Help Desk supervisor.

Plan Type Recommendation Tiers

Tier (Funding Source)	Service Level
<p>Stipend*</p> <p>Stipend is the preferred method and should be selected by default unless you fall into the Infrequent or Direct Connect category(s).</p>	<ul style="list-style-type: none"> • Voice Communications <i>Voice – traditional cell phone call Voicemail</i> • Voice Communications and Data Line <i>Voice – traditional cell phone call and Voicemail Data Line includes access to the Internet. Special phone devices known as a smart phone will be required for this type. Device compatibility for the purpose of college email and calendar integration and synchronization is not guaranteed.</i> <p>Note: Please check device compatibility <u>before</u> committing to service and purchasing a smart device. Device integration support information can be obtained from the Help Desk at extension 5050 or at helpdesk@cscs.edu.</p> <ul style="list-style-type: none"> • Data Line Only <i>Data Line includes access to the Internet. Special phone devices known as a smart phone will be required for this type. Device compatibility for the purpose of college email and calendar integration and synchronization is not guaranteed.</i> • Note: Please check device compatibility <u>before</u> committing to service and purchasing a smart device. Device integration support information can be obtained from the Help Desk at extension 5050 or at helpdesk@cscs.edu.
<p>College Provided</p> <p>This option applies to people who are required to have a communication device to maintain daily operations (i.e., Physical Plant Staff and Public Safety Staff)</p>	<ul style="list-style-type: none"> • Direct Connect only <i>These devices will be provided to any user with business need to communicate solely within the network of the college.</i> • Voice Communication <i>(Records must be maintained to show all calls as business use. Reimbursement must be made to the College for any personal use.)</i> • Voice and Data <i>(Records must be maintained to show all calls as business use. Reimbursement must be made to the College for any personal use.)</i> • Data Line Only <i>Data Line includes access to the Internet. Special phone devices known as a smart phone will</i>

	<p><i>be required for this type. Device compatibility for the purpose of college email and calendar integration and synchronization is not guaranteed.</i></p>
<p>Options</p>	<ul style="list-style-type: none"> ● Text Messaging This service will be provided to any user with justified business need and proper approval to communicate using text messaging service. ● Direct Connect Devices will be provided to any user with business need to communicate solely within the network of the college. <i>Provides Direct Connect or otherwise known as PushtoTalk feature to the service level that does not include this.</i> <p><i>Note: Users selecting this feature will be asked to sign up for service with the service provider or carrier of the college's selection to ensure system/service compatibility.</i></p> <ul style="list-style-type: none"> ● Device – Email/Calendar Integration Smart phones and other wireless devices may be integrated and synchronized with the college's email account and calendar. <p><i>Please check device compatibility <u>before</u> committing to service and purchasing a smart device. Device integration support information can be obtained from the Help Desk at extension 5050 or at helpdesk@csc.edu.</i></p>

*If you find that your business usage exceeds the minutes outlined in the Wireless Communication Program document you may request an increase in your base stipend. You will need to fill out the Wireless Communication Authorization Form, and submit the last two months of your most recent billing statements highlighting all business related calls, and obtain approval from your Supervisor, Cost Center Manager and respective Cabinet member. Once approvals are obtained, this form should be forwarded to Telecommunications Office for processing.

Required Authorization

As oversight and to prevent proliferation beyond business need, the requesting employee's Supervisor, Cost Center Manager, and respective Cabinet member are the required authorizations for the mobile communication device. All requests must be submitted using the Wireless Communication Authorization Form.

Additional information including a copy of the requester's contract will be required once a stipend program has been approved. Telecommunications office maintains request forms, signed confirmation pages, and plan charge reports for review and audit purposes.

Responsibilities of Employees Receiving Stipend

When a wireless communication stipend has been approved and provided to an employee for the conduct of official business, the employee must comply with the following:

- The employee may select any wireless carrier whose service meets the requirements of the job responsibilities as determined by the supervisor.
- The employee must inform the College when the eligibility criteria are no longer met or when the wireless service has been cancelled.

- The employee is responsible for all charges on his/her personal wireless plan. If the employee leaves the position, he/she continues to be responsible for the contractual obligations of his/her wireless plan. In the event a change in position occurs, or a mobile device is no longer required, documented proof of early termination fees, not to exceed \$350, will be reimbursed.

Personal Cell Phone Use Reimbursement

If the employee does not have a sufficient, ongoing need for a wireless device and it would not be cost-effective to select even the lowest stipend amount; these employees can submit their “business-related” expenses, with the appropriate documentation and approval, to Business Services for reimbursement. Reimbursement for per-minute charges will be reviewed on the same schedule as the stipend amount and are reflected in Appendix A of this program.

Personal cell phone use for College business should be limited to only necessary and immediate business needs. It is the responsibility of the employee's department to monitor phone use and reimbursements for appropriateness. The college has the right to review, question, and limit reimbursement requests of employees' phone bills. The individual must make personal payment to the provider and complete an Employee Cell Phone Use Reimbursement Form requesting reimbursement from the College. A copy of the invoice must be attached to the form along with the separate business-call charges clearly marked.

Reimbursing the College for College Provided Cell Phone Use

In the event the employee needs to reimburse the college for the personal use of college provided cell phone service, the rate shall be the same as the Cell Phone Reimbursement Amount as established in Appendix A of this program. The employee can obtain college provided cell phone monthly report from Telecommunications office, identify personal calls, and use the College Cell Phone Use Reimbursement Form to render the amount owed to the College.

Damage, Loss or Theft

- Stipend
 - For devices that are lost or stolen, immediately call 614-287-5050 for the “on-call person” available 24X7. An attempt will be made to remotely clear the device of any email or other sensitive information.
 - Employee is responsible for device maintenance.
 - The stipend amount includes a provision for device insurance. The College assumes no responsibility for damage, loss or theft.
- College-Provided
 - For devices that are lost or stolen, immediately call 614-287-5050 for the “on-call person” so the device can be deactivated. The “on-call person” is available 24-7.
For lost, stolen, or damaged equipment, the employee shall make a case for replacement, fill out a new Wireless Communication Authorization Form and be re-approved through the approval process.

Safety Issues for Mobile Communication Device Use

Employees using a mobile communication device must refrain from using the device for business purposes while driving. Compliance with international, federal, state, and municipal laws for cell phone use is the sole responsibility of the employee. Employees who are charged traffic violations resulting from the use of their mobile communication device while driving will incur all liabilities that result from such action. Under no circumstances will the College be liable for non-compliance.

Violations & Penalties

Columbus State Community College reserves the right to take disciplinary action up to and including termination of employment and civil/and or criminal prosecution under local, state and federal laws as appropriate for willful violation of any part of the Wireless Communication Program, especially as noted above. Failure to provide proof of an active, working, connected device would constitute a violation of this program.

Audit

College Provided Devices

- Monthly itemized statement(s) will be distributed to cost center managers for employee review and auditing of personal/business calls
- Reimbursement at the rate established in Appendix A will be made by the employee for any personal calls.
- Annotated phone records will be returned to Telecommunications for archival

An annual audit of users within both tiers will be conducted to ensure the mobile device program user listing remains current.

College may periodically request that the employee receiving stipend provide a copy of the first page of the phone bill in order to verify that he/she has an active wireless phone plan. College may also periodically request documentation of substantial business use. At minimum, documentation is required when initially applying for the stipend and each time the stipend is reauthorized.

Support/Assistance

Support for any college issued devices will be routed through the Help Desk at 614-287-5050. Any questions or concerns about the Wireless Communication Program can be directed to Telecommunications office via the Help Desk at 614-287-5050.

Support responsibility to the users within the stipend tier of the program is with their service provider and should be negotiated between the user and their carrier.

Carrier/Service Provider Discounts

Majority of mobile service carriers and service providers extend a discount to Columbus State employees. For a current listing of such discounts, contact the Help Desk.

Network Connectivity/Security

Effective: June 1, 2010
Guidelines pursuant to Procedure 9-01(K) Rev.1006a

Any devices included in this program, regardless of its funding type stipend or college provided, that are connected to the Columbus State computer network are bound by Information Technology Policy 15-01.

Forms Availability

All forms and related documents are located on the intranet or could be obtained for Telecommunications office located in Eibling Hall room 135, or alternatively from the Help Desk located in lower level of Columbus Hall at x5050 or helpdesk@csc.edu.

Appendix A

Wireless Communication Service Stipend and Reimbursement Amounts

Stipend Program	Service Tiers			Optional Services	
	Voice Only	Voice and Data	Data Only	Text Messaging	Direct Connect (Push to Talk)
Service	\$ 39.00	\$ 79.00	\$49.00	\$ 10.00	\$ 10.00
Insurance	\$ 4.50	\$ 6.50			
Device Reimbursement	\$ 2.50	\$ 2.50			
Gross Monthly Total	\$ 46.00	\$ 88.00	\$49.00	\$ 10.00	\$ 10.00

Please note that the above stipend amounts are gross prior to tax deductions. For information on tax deductions please contact Payroll.

Cell Phone Use Reimbursement Amount	\$0.11 per minute
-------------------------------------	--------------------------

Amounts last updated: July 2010
Next Update Review Date: July 2011