

## Purpose of Policy

- Provide stewardship of the Biola funds used to support mobile communication expenses.
- 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 a stipend is mutually beneficial for the employee and for the university, these employees will be given (upon approval, which is annually reviewed) for a mobile communication 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 Taxable Stipend

The employee must submit an "Application for Mobile Communications Stipend" (**found in the Tools/Accounting section of Inside Story**) to his or her supervisor. Once the application is completed, reviewed, and approved by the employee's supervisor 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.

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.

The stipend will only be applied through the remainder of the fiscal year (i.e. for 01 salary schedule employees through June 30, for 02 hourly schedule employees through the last payroll distributed in June) or the date indicated on the “Application for Mobile Communications Stipend,” whichever is earlier. To avoid interruption and continue receiving the stipend on the first payroll in July, a new “Application for Mobile Communications Stipend” form must be submitted by the renewal deadline date, May 31. No retroactive payments will be made for “Application for Mobile Communications Stipend” forms received after the renewal deadline date.

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 is the employee’s responsibility to negotiate and ensure a new “Application for Mobile Communications Stipend” form is submitted to the Payroll Office by the application deadline to avoid interruption.

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

**The Application for Mobile Communications Stipend  
can be found in the Tools section of Inside Story**

**([http://media1.biola.edu/insidestory/resources/Mobile\\_Communications\\_Stipend.pdf](http://media1.biola.edu/insidestory/resources/Mobile_Communications_Stipend.pdf)).**