

**Gettysburg College**  
**Personal Mobile Devices / Voice and Data Services**  
**Effective June 25, 2009**

**Introduction**

A new policy is being initiated for Gettysburg College's personal mobile devices / voice and data services program. It will enable the College to comply with Internal Revenue Service ("IRS") rules regarding the taxability of employee mobile devices and data services.

**Gettysburg College**  
**Personal Mobile Devices / Voice and Data Services**  
**Policies and Procedures**  
**Effective June 25, 2009**

**Policy**

- 1) The College owns mobile devices for the use of individual employees. If the device is approved for personal use, then the employee is taxed on 25% of the monthly plan cost plus a three year amortization of the device.
- 2) The College will not provide direct payment or reimbursement for home data service with limited exceptions as defined in section (A).

**Procedures**

A. Approval Process

Departmental directors (chairpersons/coordinators) and appropriate President's Council members must approve mobile device / voice and data services. The following criteria may serve as a guideline to identify an employee's need for a mobile device / voice and data service:

**Determination of Eligibility**

The guiding principle for eligibility is that the use of a mobile device and data service by an employee is for the primary **benefit of the College**.

**I. Device with Personal Use**

The College provides a device or service to individuals for whom the President or the cognizant Vice President determines must maintain an operable mobile device with data service, data service only, or cell phone in order to carry out their essential job functions. With rare exception, the criteria for making this determination are:

If the individual:

- 1) Must be reachable around the clock throughout the year (e.g. a member of PC, CERT, director of a key operational area, etc.)

or

- 2) Performs functions that require the individual to be in contact with the College from the field more than 50% of normal working hours, and for whom use of a College pool mobile device (described below) is impractical.

## **II. College pool mobile devices**

For individuals who need access to a mobile device only during normal working hours, or while in the field during a specific assignment, the College may chose to issue the individual a mobile device from a pool maintained by departments within the College. In these instances the mobile device is issued at the beginning of a work sequence requiring remote access (e.g. the beginning of a shift, a trip, or an on-call rotation) and returned at the end of the work sequence. No personal calls may be made on a pool mobile device, and supervisors who administer pool mobile devices will establish procedures acceptable to Financial Services to insure usage is monitored and documented.

### **B. Activation/Termination of College Owned Mobile Devices/Voice and Data Services**

To request purchase and to initiate activation of College owned mobile device/voice and data services, please complete and return to the IT Helpdesk, Campus Box 2441, the Personal Mobile Device/Voice and Data Services Information Form available on the Information Technology website at [www.gettysburg.edu](http://www.gettysburg.edu) and clicking mobile devices.

In the event an employee's position requires a change in the use of a College owned mobile device/voice and data service, including termination of mobile device or services, please complete the Personal Mobile Device/Voice and Data Services Information Form and submit to the IT Helpdesk, Campus Box 2441.

The IT Helpdesk will forward respective information on to the Payroll Office for processing of taxable benefit.

### **C. Determination of Amount Taxed**

Personal use of mobile device/voice and data services represents a taxable benefit. The personal value (taxable benefit) is based on market rates of device and respective plans and a best judgment estimate of 25% personal use. By accepting issuance of a College owned mobile device/voice and data services, employees authorize a taxable benefit in the below amount be added to each pay (24/26 pays) effective the first pay after receiving the device/service.

For those employees with a device approved for personal use, the following table summarizes the tax basis per service.

<b>Plans</b>	<b>Monthly Plan Cost plus Device Cost over 3 years</b>	<b>Monthly Taxable Benefit</b>	<b>Per Pay Taxable Benefit (24/26 pays)</b>
<b>Voice Only:</b>			
Tax Basis	\$50	\$12.50	\$6.26
<b>Data Service with Voice:</b>			
Tax Basis	\$90	\$22.50	\$11.25
<b>Data Service Only:</b>			
Tax Basis	\$60	\$15	\$7.50

#### D. Support for Mobile Devices

Support for mobile devices will be provided by Information Technology. Employees who are approved for a data service device should go to Information Technology's website at [www.gettysburg.edu](http://www.gettysburg.edu) and click on the mobile device option for a list of devices known to work with Gettysburg College's Exchange server for e-mail and calendar functions.

#### E. Fees for Contract Changes or Cancellations

If a College or departmental decision results in the need to end or change the mobile device or service plan contract, the College will bear the cost of any fees associated with that change or cancellation. If prior to the end of a contract, a personal decision by the employee or employee misconduct/misuse results in the need to end or change a contract, the employee will bear the cost of any fees associated with that change or cancellation.

#### F. Reimbursement for Business Calls on Personal Mobile Phone

If a College employee's job duties do not include the frequent need for a mobile device, the employee is not eligible for a Gettysburg College provided mobile device. Such employees may request reimbursement for the actual extra expenses of business mobile calls. Reimbursement for per-minute "air time" charges is limited to the total overage charge shown on the invoice; expenses for minutes included in the plan will not be reimbursed. The individual should make

personal payment to the provider, and then should submit a request for reimbursement. Business calls while on campus should be made from traditional land-line phones and therefore will not be reimbursed if made on a personal mobile device.

#### G. Mobile Phone Usage while Driving

Use of a mobile device while operating a vehicle should be avoided as a general practice even if features such as headsets or voice activation are in use. If the driver must use a mobile device while driving on College business, or while driving a Gettysburg College owned vehicle, s/he should stop safely and then make or take the call. There is increasing evidence that the dangers associated with mobile-device use outweigh those of other distractions. Safety experts also acknowledge that the hazard posed by mobile device conversations is not eliminated, and may even be increased, by the use of hands-free sets.

#### H. Questions

Questions relative to this policy should be directed to the Information Technology Helpdesk at 337-7000 or Financial Services.

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**Transition**

Transition and Termination of Existing College Mobile Accounts

During the transition to the new policy, Gettysburg College will be terminating select Gettysburg College voice and data plans for those employees transitioning to personal plans. Employees transitioning to personal plans will have the opportunity to transport their Gettysburg College mobile device number to a private plan. Any applicable fees associated with terminating College accounts will be paid by Gettysburg College. Gettysburg College will not reimburse employees for early termination fees if employees decide, for whatever reason, to cancel any existing personal accounts. Employees will be allowed to keep the phone or device associated with their terminated College account.

Employees retaining College owned mobile devices will be requested to complete a Personal Mobile Device/Voice and Data Services Information Form. This form should be remitted to the IT Helpdesk to initiate processing of the taxable benefit.