



COMMONWEALTH UNIVERSITY OF PENNSYLVANIA

## Wireless Communication Device (formerly Cell Phone Stipend Policy)

### Policy Number: BL-PRP 5366/LO Policy for Business Use of Wireless Communication Device/MA Wireless Communication Stipend Policy

Commonwealth University of Pennsylvania

Approved by University Senate, [Date of Approval]

Revised April 2025

Responsible Office: Fiscal Affairs

#### 1. Purpose

To establish a policy and guidelines for the provision of a wireless communication device stipend to employees who have documented an official university business need for a wireless communications device.

The intent of this policy is to ensure compliance with Internal Revenue Service (IRS) regulations regarding taxability of wireless communication devices (WCDs). Commonwealth University will provide to specifically designated employees a **taxable** stipend that it deems sufficient to pay for the cost of their personal WCD for University-related business purposes.

#### 2. Scope

This policy applies to all faculty, staff, and administrators who, as part of their official university employment, have a constant and recurring need to use a wireless communications device. The wireless communication stipend is intended to reimburse the employee for the business use of the device. The stipend is not intended to fund the cost of the device nor pay the entire monthly bill. The assumption is that most employees also use their wireless communication device for personal calls.

#### 3. Definitions, Roles and Responsibilities

3.1. **Wireless Communication Device (WCD):** A device that transmits and receives voice, data, and/or text communications without being physically connected to the Commonwealth University network. This includes, but is not limited to, the following:

3.1.1. Cellular Telephones



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3.1.2. Wireless Internet Services

- 3.2. **Wireless Communication Device Stipend:** A monthly stipend will be processed through Payroll, representing reasonable payment to an employee for the business use of their personally-owned WCD. The wireless communication device stipend does not constitute an increase in base pay, nor will it be included in the calculation of percentage increases to base pay. The stipend will be itemized and reported on the employee pay statements and W-2s and is subject to withholding taxes.

3.3. **Roles and Responsibilities**

- 3.3.1. **Department Head/Chair** will determine if the employee will be required to conduct business away from their usual University place of work and would need a wireless communication device to accommodate those requirements.

The Department Head/Chair and the employee would complete sections A through C of the **Wireless Communication Device Stipend Request Form**. They would then both sign and date the form in section C and forward to the Division Vice President.

- 3.3.2. **Division Vice President** will review the wireless communication device policy and the signed and completed request form.

If they do not approve the request, they will return the form to the Department Head/Chair with the reason for denial indicated on the form. If they approve the form, they will sign and date the form in section D and forward to the Controller's Office or Grant Office, if the stipend will be grant funded.

It is the responsibility of the Division Vice President to periodically review (annual review is suggested) the individuals in their division who are approved to receive a WCD stipend. In those situations where an individual no longer meets one or more of the Eligibility Criteria, the Division Vice President should notify the Vice President for Fiscal Affairs to discontinue the stipend.

- 3.3.3. **Grants Office (if applicable)** will review the wireless communication device policy and the signed and completed request form.

If they do not approve the request, they will return the form to the Department Head/Chair with the reason for denial indicated on the form. If they approve the form, they will sign and date the form in section C and forward to the Controller's Office.

- 3.3.4. **Controller's Office** will review the wireless communication device policy and the signed and completed request form.



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If the form is complete, they will sign and date the form in section C and file an original copy in the Controller's Office. They will then forward a copy of the approved form to the Payroll Department for processing.

The Controller's Office will provide annually to the Division Vice President, a listing of those employees who are receiving a stipend in their division.

- 3.3.5. **Human Resources/Payroll** will provide the dollar value to be included in the employee's pay to the employee and the Controller's Office. They will sign and date the form in section C and file in the personnel file of the employee.

## 4. Policy

- 4.1. Under IRS regulations, if a WCD is personally-owned by the employee, the employee may be compensated for business use through an allowance or stipend, which is taxable income. Commonwealth University, through a procedure authorized by the President, will provide specifically designated employees with a taxable stipend that it deems sufficient to pay for the cost of their personal WCD for University-related business purposes.

## 5. Procedures, Standards, and Guidelines

### 5.1 Factors in Determining Eligibility for Wireless Communication Device Stipend Program

- 5.1.1 Employees who apply to enroll in the wireless communication device stipend program will be deemed eligible based on the University's business need for them to have the services involved;
- 5.1.2 **No employee** should assume that they are entitled to a WCD stipend to pay for business use of a personal WCD or service because of their position or responsibilities at the University.
- 5.1.3 To qualify for the wireless communication device stipend, the employee must have a business need, defined and approved by the supervisor.

**Eligibility Criteria:** Employees who meet one or more of the following criteria may be eligible for the WCD Stipend Program:

- **Essential personnel** for emergency or safety incident response or decision making. The duties of the position are such that immediate emergency response is critical (Executive Leadership Team, academic deans, police, or emergency responder)
- Responsible for **critical infrastructure or operational support** and must be immediately accessible at all times (Facilities and IT personnel where applicable).



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- Supports or is responsible for programs, services, or systems that necessitate **frequent** and **immediate** communications/availability throughout the work day, during non-work hours, or while in travel status.
- Responsible for performing a substantial portion of job duties in the field where business either cannot be conducted by a landline telephone or it would be inefficient to use a landline telephone.
- The President of the University deems it necessary to ensure the flow of information and critical support of the university's mission.

## **5.2 Responsibilities of Employees Receiving a Stipend**

- 5.2.1 Under this policy, the employee who qualifies for the stipend, based upon a recommendation from the Division Vice President, will be expected to obtain their own WCD and service contract with the provider of their own choosing. The service would be a personal contract between the employee and the service provider. Employees may be eligible for discounted rates with certain vendors through PASSHE or Commonwealth University. The employee is expected to provide Commonwealth University any cellular telephone number to which they are applying the stipend in order for the number to be used in conducting University business.
- 5.2.2 The employee must inform Commonwealth University immediately when the eligibility criteria are no longer met or within 5 working days if the wireless service has been cancelled.
- 5.2.3 The employee is responsible for all charges on their personal wireless plan, including early termination if the employee leaves the position, they will continue to be responsible for the contractual obligations of their wireless plan.
- 5.2.4 The employee is personally responsible for complying with international, federal, state, and municipal laws regarding the use of wireless communication devices. Commonwealth University will under no circumstance be liable for non-compliance.
- 5.2.5 The employee should use discretion in relaying confidential business-related information over any wireless communication device since the device may not be secure.
- 5.2.6 Commonwealth University reserves the right to rescind the employee stipend at any time if determined by management that the qualifying business needs of the University have changed and/or the employee no longer meets the eligibility requirement or employee responsibilities for receiving the stipend.

**The employee does not need to maintain a log for business and personal phone calls if they are receiving the wireless communication device stipend.**



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### 5.3 Stipend Allowances

- 5.3.1 The **Wireless Communication Device Stipend Request** form defines the maximum recommended stipends to be paid to an employee. An employee that has met at least one of the qualifying business needs, along with approval from their supervisor and divisional vice president, will receive the standard wireless communication device stipend amount. Users that are identified as emergency personnel by the Controller's Office will be eligible for an increased stipend.
- 5.3.2 The stipend for wireless communication device does not apply to equipment, whether it be upgrades and/or other equipment changes. Those costs will be the responsibility of the employee.

## 6 Compliance and Enforcement

- 6.1 Every University policy will undergo a regular review on a five-year cycle, with approximately 20% of the total policies inventory being reviewed each year.
- 6.2 All policy reviews will be conducted by the responsible Senate Committee to assure that the policy remains relevant and aligns with applicable federal and state laws and regulations, PASSHE Board of Governors policies, and other University policies, procedures, standards, or guidelines.

## 7 Additional Information

### 7.1 Supporting Documents

- 7.1.1 Wireless Communication Device Stipend Request Form [\(link\)](#)

### 7.2 History

- 7.2.1 [Indicate whether the policy is a new policy, or whether it supersedes an existing policy. Include the effective date of the original policy as well as the date(s) of any subsequent amendments (if known).]

7.2.2 Effective Date – [Date Approved by the University Senate or Issued by the Office of the President as an Interim Policy]

7.2.3 Revised - [Date of Revision]

7.2.4 Next Review Date - [Date of Revision]

### 7.3 Contacts for Additional Information and Reporting

Fiscal Affairs Office

[VP of Fiscal Affairs](#)