1. Purpose
This procedure describes the options and requirement for a University Employee to either (1) request reimbursement for a cellular phone or cellular data device, or (2) request purchase or assignment of a university-owned cellular phone or cellular data device.

2. Scope/Applicability
Electronic devices, including all cellular telephones, data, and email devices are valuable tools to enable staff to fulfill the needs of the university. The best method for electronic device usage is for the employees to purchase and maintain their own contract for services. The university will then provide a technology allowance payment to offset the business use of the personally owned device. An employee with an electronic device allowance must maintain an active cellular phone or data service contract for the life of the allowance. The allowance is a tax-free reimbursement which must reimburse an actual expense.

The university vice presidents have designated positions within their respective areas that need technology that allows for mobile communications in order to adequately perform their job. Approved positions will receive the stipend until the vice president initiates an action to stop the stipend.

The position list contains three categories of users: 1) Basic users that require limited technology (voice only communications); 2) Average users that require both data and voice communications, and 3) High users that require increased levels of communications and perhaps more than one device as discussed in further detail later in this document. It is anticipated that very few employees will fall into the High user category. The stipend is intended to cover a portion of the employee’s mobile technology needs (including initial and replacement devices and service plans) recognizing that the devices may also be used for personal reasons.

When using a personal electronic device for Ball State University official business, users are reminded that they are subject to all university policies. In particular, users should be mindful of policies and procedures regarding the secure use and transmission of university data outlined in the Information Technology Users’ Privileges and Responsibilities policy. Steps should be taken to password protect, backup and encrypt data whenever possible.

3. Personal or University Owned Option

Option 1: Personally Owned Electronic Device
Vice presidents may approve a technology allowance payment to individual positions for charges incurred as a result of an employee’s use of a personal electronic device and/or service for official business when the employee has a documented business need that cannot be accommodated with a landline phone, pager, two-way radio, or other communication device. In these situations, employees in these positions must obtain their own equipment and/or service and the allowance offsets the cost of the business use of the device and/or service. Base salaries are NOT to be adjusted to accommodate personal reimbursement of these expenses.

While this allowance will be reflected on an employees pay statement each month for recordkeeping purposes, it does not represent taxable income due to updated Internal Revenue Service regulations. The allowance will be provided at the amount specified on the Cellular Data Allowance Request. Employees must read and acknowledge their responsibilities under the allowance program.
**Option 2: University Owned Electronic Device**

In limited situations, vice presidents may authorize university owned electronic devices for documented business needs. The university owned devices are designated to be devices where they solely support business matters, not employee personal matters. The departmental budget account will be billed in accordance with the associated cost for the device. University departments may not separately enter into cellular voice/data contracts for university owned electronic devices. All university owned cellular telephones, data and email devices with university-approved contracts will be managed by Information Technology Services and billed back to the department. For all university owned cellular telephones, the originating department will receive monthly billing reports, summarizing activity for each user. A device purchased through the University will be considered a university technology asset, so it may be tagged and inventoried. The employee and their immediate supervisor are responsible for reviewing personal and business use of university owned equipment.

University owned electronic devices are intended for business use. These devices may be assigned to an individual or maintained within the department for “check-out” purposes. The University understands that incidental personal use is likely to occur when an employee is in possession of a “checked out” electronic device. This is considered a de minimis fringe benefit and will not generate additional taxable income for that employee.

The purchases of university secondary devices (i.e. iPads, tablets, etc.) are to be made through the Technology Store in Unified Technology Support. The university will not pay for any cellular voice/data plans associated with secondary devices. If the employee is provided a university technology stipend, that stipend is intended to partially defray the costs for mobile technology expenses. If any Apps will be paid for with university funds, a justification of academic/business purpose must accompany the request. A link to the request form is Helpdesk knowledge base at www.bsu.edu/helpdesk.

**4. Procedure**

Submit the [Cellular Data Allowance Request Form](#) to appropriate personnel for approval as indicated on the form.

**5. Office of Responsibility**

The Office of Information Technology is responsible for the maintenance and implementation of this procedure.