

University-Provided Mobile Devices Policy
Effective Date: 07/01/2011

**Responsible Offices: Comptroller
Information Systems & Technology Telecommunications**

Required Approvals: Senior Vice President, CFO & Treasurer

Policy Statement

On a case by case basis, a Boston University employee may be provided with a mobile device (including cellular telephones, tablets, and other similar devices) when such a device is necessary to perform his or her normal job responsibilities. All mobile devices and corresponding service contracts provided to an employee must be approved by the employee's supervisor and must be obtained using a Boston University vendor agreement to take advantage of University negotiated pricing. In addition, documentation must be provided on an annual basis to substantiate the business purpose of the device, as required by IRS regulations.

Reason for Policy

University resources are available for mobile devices only when the device is necessary to perform an employee's normal job responsibilities. In addition, IRS guidance provides that the value of such a device is not taxable to the employee only when the employer furnishes the employee with a device used primarily for "non-compensatory business reasons," and when the business purpose of the cell phone or similar device is formally documented. This policy documents the procedures to be followed to ensure that mobile devices provided to employees are primarily for business purposes, and to meet this IRS documentation requirement.

Who Should Know This Policy?

Boston University employees, employee supervisors, department/school financial administrators, and IS&T Telecommunications, and the Comptroller's Office.

General Statement of Procedures

The cost associated with providing a cellular telephone or similar communication device is not taxable as income to the employee when the phone or similar device is used primarily for business purposes and when the business purpose is formally documented.

Required business uses of a mobile device for University purpose could include:

- The employer's need to contact the employee at all times for work-related matters.
- The employer's requirement that the employee be available to speak with clients or others at times when the employee is away from the office.
- The employee's need to speak with clients or others who may be in other time zones at times outside of the employee's normal work day.

When a mobile device is needed, an employee should follow the process below:

1. Ensure the supervisor is in agreement that a mobile device is required and that departmental funds are available.
2. Follow steps outlined by BU Information Systems & Technology to order the mobile device and related service, or to change existing service.
<http://www.bu.edu/tech/comm/phone/mobile-dept-billed/service/>
3. Upon receipt of the device, an e-mail to the employee will be generated from the Telecommunications Office's mobile device database asking the employee to complete a form confirming the device's use primarily for business purposes, and asking for a brief description of the nature of the business use. The employee should complete and return this information in the e-mail form provided.
4. After completion of this step, the form will be forwarded to the employee's supervisor for approval. The supervisor should complete and return the form.

Upon completion of this last step, Telecommunication Office's database will be automatically updated showing that all necessary documentation has been received and required approvals are on file.

Thereafter, annually (early in the calendar year) this form will be sent again, first to the employee and then to the holder, confirming that business use is primary and that the mobile device continues to be required. The employee and supervisor should again respond as appropriate to these e-mail requests.

The Telecommunications Office requests that these forms be completed within two weeks of receipt, but does provide a series of reminders to employees and managers who have not yet completed these forms. If the form is not completed after the final deadline, the cellular service will be terminated, and the device should be returned to Telecommunications Office; in addition, the value of the device will become taxable to the employee for that calendar year.

Contacts

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