

**Cellular Telephone Policy Change**  
**APPROVED**  
**12 December 2005**

**Revision of Policy: 2-70.7-.8**

7. The university telephone systems and equipment are provided for the conduct of official business. Use of these facilities for personal business should be kept to a minimum.
  - a. Long Distance and other Toll calls for private business made through the university telephone system should be charged to the individual's home telephone or personal calling card. If this is not possible, a record of private calls made at university expense must be kept and repayment must be made upon receipt of the department's telephone bill. Supervisors are responsible to prevent abuse and ensure that repayment is made.
  - b. If an employee requires a cellular phone in order to perform his/her duties, the employee, with approval of the department head, will obtain a personal cellular access plan and cellular phone and will receive an allowance from the University via additional compensation, within approved limits. The additional compensation must be justified by business requirements which necessitate the use of a cellular telephone to perform official university business where such business cannot be accommodated by the use of a landline phone, pager, or other less expensive communication device. The cellular telephone is owned by the employee and may be used for personal business. The approved allowance amount must be based on business requirements. The employee may, at their own expense, elect to purchase additional service(s). Approved procedures must be followed when providing additional compensation for this purpose.
  - c. University departments shall not purchase or own cellular telephones except in those circumstances where employee ownership of the cellular plan and telephone is not practicable as determined by the department head and only with approval of the Cognizant Vice President or Dean. University owned cellular telephones provided for the conduct of official business shall not be used for personal business.
    - i. IRS published authority defines requirements for adequate substantiation of the business use of university owned cellular telephones. Unsubstantiated cellular use may be deemed personal use and therefore considered wages subject to employment taxes.
    - ii. Adequate substantiation of business use includes the time, date, place, business purpose, and amount of the expense. Substantiation of business use should be in the format of a record or log made at or near the time the telephone call was placed.
    - iii. An employee shall repay the University for incoming and outgoing personal use of a university owned cellular phone. The reimbursement amount shall include direct charges for personal use and a pro rata share of monthly fees and services. Supervisors are responsible to prevent abuse and ensure that repayment is made.
    - iv. If a department or individual user is not able or willing to comply with IRS substantiation requirements for University owned cellular services and devices, the department or individual must use the individual ownership option described in paragraph 7.b.
8. Employees shall not use cellular telephones to conduct the business of The University of Utah while operating a motor vehicle.