

TEACHERS COLLEGE
COLUMBIA UNIVERSITY

**Cell Phones and Other Hand-held Communication Devices
Home Internet Connection
Policies and Procedures
March 1, 2012**

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I. PURPOSE

This policy is intended to bring Teachers College into compliance with IRC 247d, which was then further defined by section 2043 of the Small Business Act of 2010 with final guidance provided by IRS 2011-72.

II. POLICY

Teachers College will provide a non-taxable stipend for cell phone equipment and usage provided there is a substantial business reason requiring a cell phone for the individual to meet their job requirements. For example, an individual may be required to be in constant contact to address work-related emergencies or the College may need to remain in contact with an individual who spends the majority of their time away from campus. A cell phone provided to promote the morale or good will of an individual, to attract a prospective individual or as a means of furnishing additional compensation to an individual are deemed not to be for business purposes and thus a non-taxable stipend will not be provided by the College.

A. Current Faculty and Professional Employees who Require a Cell Phone Including Blackberries, I-Phones and Other Hand-held Communication Devices

The College recognizes that some members of the community are required to spend most of their time traveling away from campus to perform their duties or are required to be “on call” at all times and therefore require a cell phone. To assist individuals in performing these duties, the College has established 3 plans which provide varying levels of coverage and minutes. These plans have been procured by the College and are available to all employees. To enroll in one of these plans, utilize the Telecommunications website at www.tc.columbia.edu/cellphonediscounts. A determination should be made as to which plan most appropriately suits the College employment related needs of individuals who spend a significant amount of their time traveling or need to be “on call”. These plans are:

Plan A– 450 minutes of voice

Plan B– 450 minutes of voice, texting and 3G of data

Plan C– Unlimited voice, texting and 3G of data

Once an appropriate plan has been selected, the corresponding cost of the plan will be added to an individual’s paycheck as a non-taxable earning. For each of the plans, the following amount will be added to an individual’s semi-monthly salary:

Plan A – \$24.26

Plan B – \$44.87

Plan C – \$59.74

The attached form must be completed and approved by a Vice President in order to include the non-taxable stipend in an individual's paycheck. The non-taxable stipend will be provided to you on the next available payroll run after receipt of the authorization form by the Payroll Department. These forms should be returned to the Payroll Manager in the Disbursements Department on the 1st floor of Whitier Hall

Individuals covered by the College's existing cell phone policy will automatically be enrolled in the corresponding plan governed by the Cell Phone Policy dated March 1, 2012.

B. New Faculty and Professional Employees who require a Cell Phone Including Blackberries, I-Phones and Other Hand-held Communication Devices

As new employees are hired or as individuals move internally within the College, they may assume responsibilities which require them to spend a significant amount of their time traveling or require them to be "on call". These individuals should complete the attached form in order to receive the non-taxable stipend.

C. Purchase of Hardware (Cell Phone or Other Hand Held Communication Devices)

The non-taxable semi-monthly stipend values include a \$4.17 allotment to purchase hardware. Over a 2 year period, this provides an individual \$200 toward the purchase of a new cell phone. This is deemed by the College to be a reasonable amount for a replacement cell phone.

D. Cell Phone Including Blackberries, I-Phones and Other Hand-held Communication Devices Utilized Exclusively for Business

There are a small number of cell phones at the College which are used exclusively for business purposes. These phones are often departmental phones which are shared by a number of users. As a general guideline, these phones must be stored at the College overnight in an area which is accessible to multiple users.

If a department head believes they have a cell phone which is used exclusively for business, the attached form should be completed and submitted to Telecommunications at 54 Thorndike Hall for review. If approved, these cell phone bills will be paid directly by the College.

E. Reimbursement of Home Internet Connection

Teachers College does not have the capability of tracing home internet usage to determine the percentage of time utilized for business purposes versus time utilized for personal usage. Therefore, the College will not reimburse faculty or staff for the cost of their home internet connection.

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Request to Provide Employee with a Non-Taxable Salary Supplement for Cell Phone Usage

Please place an X next to the reason why this individual should have a semi-monthly payroll supplement for cell phone usage as well as an X next to the appropriate plan.

_____ The individual I am requesting to have an increment to their salary for cell phone usage is expected to be available 24 hours a day, 7 days a week to address College business.

- _____ Plan A \$24.26
- _____ Plan B \$44.87
- _____ Plan C \$59.74

_____ The individual I am requesting to have an increment to their salary for cell phone usage spends the majority of their time off campus and needs to utilize a cell phone for their normal business purpose.

- _____ Plan A \$24.26
- _____ Plan B \$44.87
- _____ Plan C \$59.74

Signature of Vice President

Signature of Department Head

Employee Name – Printed or Typed

TC ID Number

Date

Briefly Describe why this individual’s normal function within the College requires the utilization of a cell phone or other hand held communication device.

For Payroll Use Only:

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Request to Register a Cell Phone Used Exclusively for Business

Cell Phone Number _____

Location Where Cell Phone is Stored and Individuals who have access to the Cell Phone

Briefly Describe the purpose of this cell phone and how it is utilized.

Signature of Vice President

Department Head Name – Printed or Typed

Signature of Department Head

TC ID Number

Date

For Payroll Use Only:

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