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SECTION: **POLICY STATEMENT - GENERAL AND ADMINISTRATIVE**  
SUBJECT: **WIRELESS DEVICES FOR BUSINESS USE POLICY**

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PURPOSE: Policy regarding Otter Student Union (OSU) employees who are required to carry a wireless device for business purposes.  
EFFECTIVE DATE: April 24th, 2019  
HISTORICAL:

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### I. Introduction

With the passage of the Small Business Jobs Act of 2010, there is a change to the treatment of wireless devices such as cell phones. Previously, cell phones were considered "listed property" and required strict policies with stringent detailed recordkeeping requirements, particularly if there were components of both business and personal use. Cell phones and similar devices have now been removed from the listed property classification and employees' personal use of business cell phones and similar devices will not need to be reported as income.

### II. Policy

For employees who are required to carry a wireless device for business purposes, the Otter Student Union ("OSU") will provide a monthly expense allowance towards usage fees. OSU management will determine the usage fee allowance and make adjustments as necessary. No further expense allowances or reimbursements with regard to wireless devices for business use will be made.

### III. Policy Guidelines

A. This policy applies to employees who are required by OSU to carry a wireless device so as to be available (generally 24 hours a day, 7 days a week) while away from campus and/or to use their wireless device as an integral, non-optional tool in performing their assigned duties.

1. OSU management will determine if an employee is required to have a wireless device for business purposes.
2. OSU will create and maintain a single comprehensive list of employees to receive this allowance.

B. The expense allowance is non-taxable and will not be included in the employee's W-2 as taxable income.

C. This expense may not be used as a salary supplement.

D. Wireless devices include but are not limited to cell phones, smart phones, and personal digital assistants (PDAs).

E. Any exceptions to this policy must be approved by the OSU Director in writing.

#### IV. Adoption and Review

- A. This policy shall be evaluated ten years from its adoption date to determine its effectiveness and appropriateness. The policy may be evaluated before that time as necessary to reflect substantial organizational, financial, or physical change(s) at the OSU or any change required by law or other governing policy.