Wireless Communication Devices, Services and Business
Call Reimbursement Policy
APPM - 1.3.1.4
Summary of Highlights and Key Changes

The following is a summary of the key components contained in the update and revision of APPM Policy on Wireless Communication Devices, Services and Business Call Reimbursement. This policy, APPM section 1.3.1.4 supersedes and replaces section 10.2.11 Cellular Phones as well as the May 2003 Meredith E. Gibbs memorandum captioned University Cell Phones which became operating policy at that time.

- The document outlines updated University policy under which the University will provide a taxable “allowance” (the Allowance Method) to approved University personnel to help defray, where deemed appropriate, the cost of using wireless communication devices (cellular phones, Blackberries, Treos, Personal Digital Assistants (PDAs), etc.) and internet services for University business. This allowance is in lieu of the University purchasing the devices and/or services which would subject it, and employees to onerous IRS record keeping requirements. In that vein, the policy also reaffirms and clarifies that the University does not purchase cell phones or other wireless devices (including PDAs and similar devices) or services and specifically reiterates and clarifies that no University funds from any source can be used for that purpose. The policy provides for exceptions to purchase some wireless devices where it can be demonstrated that there is a departmental/program need (i.e. PDAs for taking inventories, controlling access to facilities, etc.) and where they will not be assigned to individual employees.

- Establishes four tiers of allowances for various usage levels and outlines eligibility requirements and criteria for each tier. See Form WCD-2008-1 [http://www.wayne.edu/fisops/documents/wcd_form_1.pdf]

- Establishes specific and required approvals for the employee allowances which cannot be delegated. This specific requirement, placing this responsibility specifically with the Vice Presidents and the Deans, is an effort to preclude a proliferation of such cost.

- Provides perspective into the IRS “listed property” ramifications and taxability issues relating to wireless communication devices and services and the practicality and administrative efficiency achieved by using the Allowance Method.

- Defines wireless communications devices encompassed by the policy.

- Addresses wireless internet services for university owned laptops in certain rare circumstances

- Clarifies the University’s position on business call reimbursements.

- Adopts and clarifies policy on when out of town internet connectivity charges are eligible for reimbursement by the University.

- Documents in writing a specific policy statement clarifying that the University does not reimburse employees for wired internet service provider fees at any non-university locations and where the cost of wireless internet service might be defrayed by a taxable allowance.