Electronic Communication Device Policy

This policy is applicable to the following auxiliary corporations:

☑ Agricultural Foundation
☐ Association
☐ Associated Students, Inc.
☐ Athletic Corporation
☐ Agricultural Foundation Programs for Children

REVISION RECORD

<table>
<thead>
<tr>
<th>Date</th>
<th>Version</th>
<th>Revision Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/28/2008</td>
<td>Final</td>
<td>Approved by Board of Governors</td>
</tr>
</tbody>
</table>

DOCUMENT CONTROL

<table>
<thead>
<tr>
<th>Approved By:</th>
<th>Date Approved:</th>
<th>Next Review Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Governors</td>
<td>3/28/2008</td>
<td>January 2011</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Responsible Position(s):</th>
<th>Affected Units:</th>
<th>Document Control Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate Vice President for Auxiliary Operations</td>
<td>All units of the Agricultural Foundation</td>
<td>Policy 4005</td>
</tr>
</tbody>
</table>
PURPOSE

This document provides guidance regarding the provision of a stipend or reimbursement to an employee when they personally incur charges related to business use of a communications device on behalf of The Agricultural Foundation of California State University, Fresno (Ag Foundation). For the purposes of this policy communication devices include cellular phones, personal digital assistants (PDA’s), pagers, and similar electronic communication devices.

STATEMENT OF POLICY

Communication Devices Service Options

For those employees who incur charges related to business use of a communications device on the behalf of the Ag Foundation, the employee can be reimbursed under the provisions of Option 1 or 2.

Option 1: Ag Foundation Stipend for Communication Device

The Ag Foundation can provide a flat monthly stipend toward personal communication device service fees in lieu of reimbursement. The employee may choose the device and service plan they wish to use. The arrangement is between the employee and the provider; and the Ag Foundation is not involved in the contract with the provider.

Requests for stipend amounts must be supported by the plan and cost documentation and approved by the Director of Ag Operations.

Option 2: Reimbursement to Employee for Business Use of Communication Device

An employee may request reimbursement for any Ag Foundation business-related use of an employee-owned communication device or service by submitting copies of their invoice with the business-related expenses noted.

REGULATIONS

Option 1 – Ag Foundation Provided Stipend

A. Criteria for Stipend

The approving supervisor should consult the following criteria in evaluating the business-related reason for providing a communications device stipend for employees whose jobs entail the following responsibilities:
• **Travel** – Employees who frequently travel or are out of the office and need to be in contact with staff, clients, managers, or other Ag Foundation business associates.

• **Work Location** – Employees who typically work in the field or at job sites where access to communication devices are not readily available.

• **Emergency Response** – Employees who need to be contacted and/or respond in the event of an emergency or are required to be available during non-business hours.

• **Other** – Employees who are required by their department to be accessible at all times by electronic means.

**B. Establishing the Stipend and Service:**

• Use the Cellular Telephone Service Stipend Authorization Form. (See Appendix A.)

• The employee should complete the form with consultation with their supervisor, sign and forward the form for approval.

• Stipends expire at the end of each fiscal year (i.e. June 30) and must be renewed annually.

**C. Tax Issues:**

The employee’s cellular telephone stipend is taxable income and will be reported on the employee’s W-2. Other employee deductions such as retirement are not affected by the stipend.

**D. Payment to the Employee:**

Payment will be made per month on the end of the month payroll, as an addition to the employee’s payroll check. The stipend does not constitute an increase in base pay, and will not be included in any percentage calculations for increase to base.

**E. Personal Use:**

The cell phone service is personally owned, and may therefore be used for both personal and business calls. The Ag Foundation reserves the right, at anytime, to discontinue providing cellular telephone stipends.

**F. Department Responsibilities and Documentation Requirements:**

The Director of Ag Operations will review employee cell phone needs on at least an annual basis, to determine if stipends should be changed, continued, discontinued, or if new stipends are needed.
Option 2: Reimbursement to Employee for Business Use

When authorized in writing by the employee’s department head or supervisor, the cost of using an employee-owned communication device for official business may be reimbursed to the employee. Any reimbursement will be for the pro rata share of their business use. The method utilized to calculate a pro rata reimbursement is as follows:

- Attach a copy of the statement highlighting Ag Foundation business use.
- Divide the total monthly bill, less all long distance, roaming, text messaging, picture messaging and web access fees charges, by the total number of minutes used that month to derive at a minute charge.
- Multiply the minute charge by the number of Ag Foundation business minutes.
- If applicable and ascertainable, add any specific roaming, long distance, text messaging, picture messaging and web access fees, or other charges directly attributable to Ag Foundation business use.
- Document the business nature.
- Show the calculation of how the requested reimbursement was determined somewhere within the documentation.
- Attach to the Ag Foundation’s Authorization for payment form.
- Submit reimbursement requests no less than every three months.

IMPLEMENTATION

The Executive Director of Auxiliary Services is responsible for establishing and updating this policy and procedures.

Director of Ag Operations: Is responsible for approving the establishment and amount of a stipend for employees using personal communication devices for Ag Foundation business, and ensuring that any claims submitted for reimbursement include the appropriate supporting documentation.
Agricultural Foundation of California State University, Fresno

Cellular Telephone Service Stipend Authorization Form

Employee Name: _______________________ ID Number: ________________

Department Name: __________________________________________________________________________

G/L Account No. ___________________ G/L Account Name ______________

Communication device number (with area code): __________________________

Monthly Stipend Amount: $ _____________

Stipend Start Date: ___________ End Date ___________ Annual Renewal? Y / N

Employee Certification:
I certify that the above stipend will be used toward expenses that I incur for communication device service usage for business purposes.

I understand that this stipend will be included on my W-2 form as taxable income. I further understand that the Agricultural Foundation of California State University, Fresno is not responsible for the tax consequences of the stipend or the business use of my personal communication devices.

______________________________________ _________________________
Employee Signature      Date

______________________________________ _________________________
Authorized Account Signer    Date

By signing this document I certify that I have reviewed the service request and approve a stipend for the requested communication device service in accordance with the Agricultural Foundation of California State University, Fresno Policy and Procedures on the Use of Electronic Communications Devices.

Original to Payroll