



UTAH VALLEY UNIVERSITY
Policies and Procedures

Proposed Policy Number and Title: 329 Telephone and Cellular Phone Usage (DELETION)		
Current Policy Number and Title: 329 Telephone and Cellular Phone Usage (DELETION)		
Approval Process*		
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Temporary	<input type="checkbox"/> Compliance Change
<input type="checkbox"/> New <input type="checkbox"/> Revision <input type="checkbox"/> Revision—Limited Scope <input checked="" type="checkbox"/> Deletion	<input type="checkbox"/> New <input type="checkbox"/> Revision <input type="checkbox"/> Revision—Limited Scope	<input type="checkbox"/> New <input type="checkbox"/> Revision—Limited Scope <input type="checkbox"/> Deletion
*See UVU Policy 101 <i>Policy Governing Policies</i> for process details.		

Draft Number and Date: <u>Stage 2 Regular, January 21, 2026 DELETION</u> President’s Council Sponsor: <u>Jim Mortensen</u> Policy Steward: <u>Kedric Black</u>

POLICY APPROVAL PROCESS DATES		
REGULAR	TEMPORARY	COMPLIANCE
Drafting and Revision Entrance Date: <u>Completed</u>	Drafting and Revision Entrance Date: _____	President’s Council Approval Approval Date: _____
University Entities Review Entrance Date: <u>1/22/2026</u> Close Feedback: <u>3/12/2026</u>	Board of Trustees Review Entrance Date: _____ Approval Date: _____	Board of Trustees Ratification Ratification Date: _____
Board of Trustees Review Entrance Date: _____ Approval Date: _____		



POLICY TITLE	Telephone and Cellular Phone Usage	Policy Number	329
Section	People and Culture	Approval Date	June 8, 2006
Subsection	Conditions of Employment	Effective Date	June 8, 2006
Responsible Office	Office of the Vice President of Digital Transformation		

1.0 PURPOSE

~~1.1 To outline UVU's policy and procedure regarding telephone usage in order to bring UVU into compliance with state and federal policies, to ensure an accurate audit trail, and to limit university liability.~~

2.0 REFERENCES

3.0 DEFINITIONS

4.0 POLICY

~~4.1 The University's 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. Personal usage should be reimbursed.~~

~~4.1.1 Long distance and other toll calls for private business made through the University's 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 to the Cashier's Office must be made upon receipt of the department's telephone bill. Supervisors are responsible to prevent abuse and ensure that repayment is made.~~

~~4.1.2 If an employee requires a cellular phone in order to perform their 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 institution 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.~~

~~4.1.3 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 appropriate vice president. University owned cellular telephones provided for the conduct of official business shall not be used for personal business.~~

~~4.1.3.1 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.~~

~~4.1.3.2 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.~~

~~4.1.3.3 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~~

~~4.1.3.4 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 section 4.1.2.~~

~~4.1.4 Employees shall not use cellular telephones to conduct the business of Utah Valley University while operating a motor vehicle.~~

5.0 PROCEDURES

~~5.1 Employee owned cellular plans and devices with reimbursement from the University in the form of additional compensation.~~

~~5.2 If an employee requires a cellular phone in order to perform their 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. Approved procedures must be followed when providing additional compensation for this purpose.~~



~~5.2.1 Department heads must determine what type of plan or level of service is required in the performance of an employee's duties. The employee is responsible for obtaining a phone and monthly plan that, at a minimum, meets the level of service required by the department. Because the telephone is owned by the employee, it may be used for personal and business use, but must be available for the performance of responsibilities as designated by the department head. The employee may obtain a larger plan if needed for personal use, but will only receive the amount agreed upon for business use. Bills for the cellular plan and device are the responsibility of the individual, not the department.~~

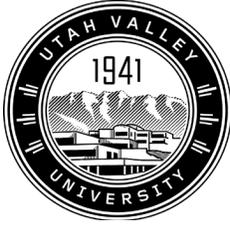
~~5.2.2 Department heads may select a monthly allowance from four allowance levels. The selection must be based on actual business use. The allowed amounts are 20, 40, 60, and 80 dollars. Amounts greater than 80 are allowed if approved by the appropriate vice president or dean. If extraordinary business use results in a billed amount that is significantly more than the allowance amount, reimbursement may be sought through expense reimbursement procedures. Allowances received by the employee will be reported as taxable wages.~~

~~5.2.3 The department may contribute toward the activation of a cellular service plan and the purchase of an upgrade for a communication device, if such purchase or upgrade is necessary for the performance of the employee's job duties. The department may also contribute toward the replacement of aging or non-functioning devices, provided the employee's job responsibilities continue to require the use of a cellular device at the time of replacement. All such contributions will be reported as taxable wages. The employee will own the device. Contribution toward the purchase or upgrade of a communication device should be sufficient to purchase a device required for the performance of the employee's duties. The employee may select a more expensive device but will not receive a contribution in excess of what is required to perform their duties.~~

~~5.2.4 Because the entire university contribution toward the communication device and plan is wages to the employee treated as taxable income, no detailed documentation of personal or business calls is required.~~

~~5.2.5 The University contribution toward the communication device and plan is not considered an entitlement, is not part of an employee's base salary, and may be changed and/or withdrawn by the University at any time. It will be paid in monthly installments from departmental funds as authorized by the department head.~~

~~5.2.6 Departments should weigh the added cost of reimbursing an employee for cellular service, i.e., increased university employment taxes, to the savings, i.e., release from administrative time spent on cellular usage substantiation requirements. 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. Approved procedures must be followed when providing additional compensation for this purpose.

5.3 Approval

5.3.1 Departments are responsible for determining the budgetary impact of this program, and to determine whether or not an employee's job requires use of cellular service. The University contribution toward the purchase of personally owned services must be directly linked to the employee's job duties and responsibilities.

5.3.2 Department heads are responsible for determining and approving the appropriate allowance amount for an employee based on the responsibilities of the employee's position. The determination should include the appropriate number of plan minutes, long distance calling options, data plans, and other plan features that are required for the performance of the employee's job responsibilities.

5.3.3 University contributions for employee-owned service are not to be based on a particular title or position. Use should be based on the actual job requirements of a faculty or staff member. For example, one individual with a "Computer Administrator" title may perform their work entirely in a campus office and is never on call. Another person with the same position may work entirely in the field and/or may be on call after hours. Supervisors, with the approval of department heads, are responsible for determining when cellular services are warranted.

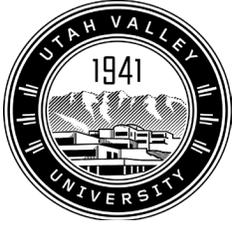
5.3.4 The employee and the manager/supervisor must sign an agreement that justifies the business need for a cell phone which outlines the requirements that the employee will obtain a phone and service plan that meets department requirements, and make it available when needed (as defined by the department, i.e., for on call use).

5.3.5 For employee owned devices and plans, copies of the approval forms/agreements used to process university contributions, as well as receipts or other valid evidence of purchase, shall be retained by the department for seven years.

5.3.6 Approval forms, agreements, telephone bills, and documentation records must be retained for internal or external audit purposes, and should be reviewed annually.

5.4 Recommended Vendors/Service Plans

5.4.1 Departments and employees should, where possible, purchase telephone plans that are available from approved vendors participating in university, state or regional (WSCA) contracts. In most cases, contracted discounts are available to employees; however, the employee discount amounts may vary, depending on the selected vendor.



UTAH VALLEY UNIVERSITY
Policies and Procedures