

ASU System Policy

Effective Date: May 15, 2009

Subject: Cell and Data Phone Policy

1. Purpose

Arkansas State University employees use cell and data phone devices issued by the university to conduct university business but may also use such devices for occasional personal purposes.

2. Arkansas State University System Cell and Data Phone Policy

ASU System campuses have issued cell and data phones to some employees who conduct business on behalf of the university.

The Internal Revenue Service (IRS) has determined administratively that personal use of the devices will result in the need to tax the use as a fringe benefit. Consequently, employees who are issued university cell or data phones will be taxed at their personal rate for federal, state, and FICA and the university will provide additional matching tax payments to the federal government.

3. Process

Arkansas State University employees who are issued a cell or data phone will be taxed at the current tax rate of the individual employee for federal, state, and FICA, and the ASU System campuses will match the resultant FICA taxes.

Arkansas State University employees who are authorized to utilize a cell or data phone to conduct university business may purchase a device from a private vendor and the ASU System campus will reimburse the employee up to an established reasonable amount for business calls upon presentation of a billing statement.

(Adopted by the Arkansas State University Board of Trustees on May 15, 2009, Resolution 09-20, supercedes the Cell and Data Phone Policy of June 1, 2007.)