

ASU System Policy

Effective Date: December 3, 2010

Subject: Cell and Data Phone

1. Purpose

Arkansas State University employees are issued cell and data phone devices by the university to conduct university business but may also use such devices for occasional personal purposes without creating a taxable fringe benefit.

2. Arkansas State University System Cell and Data Phone Policy

Arkansas State University employees who are issued cell or data phones are required to use those phones for the purpose of conducting business on behalf of the university. On occasion, employees may find it necessary to use university issued phones for personal purposes. Such occasional use is considered de minimis under Internal Revenue Service definitions making the cell or data phone a nontaxable fringe benefit.

3. Process

Arkansas State University employees who are issued a cell or data phone are required to use those phones for conducting business on behalf of the university. On occasion, employees may use university issued cell or data phones for personal purposes. The Internal Revenue Service has removed cell and data phones from the definition of listed property. Because personal use of university issued cell or data phones is restricted to occasional, de minimis use, the cell and data phones issued by the university will not be taxed as a fringe benefit to employees.

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 December 3, 2010, Resolution 10-73 supercedes the ASU System Cell and Data Phone Policy of May 15, 2009, Resolution 09-20.)