

Board of Trustees of the Nebraska State Colleges

Personnel

POLICY NAME: Cell Phones and Stipends

POLICY NUMBER: 5031

A. PURPOSE

To address the issuance of cellular devices or the payment of stipends for the use of personal devices for work purposes.

B. DEFINITIONS

1. **Stipend:** Monthly payment through payroll for business-related use of personal cell phone.

C. POLICY

1. **Business Rationale**

Some employees have job duties and responsibilities that require cell phone service to support NSCS business needs. The NSCS recognizes the importance of cellular telephone service as a function of these roles.

The College or System Office will determine the business-related cellular service needs for employees and arrive at an appropriate cellular service option. The employee's supervisor is strongly encouraged to review whether a cell phone is necessary, and to select alternative means of communication, e.g., landlines, pagers, and mobile radios, when such alternatives would provide adequate and less costly service to the College or System Office. For employees with a rotating on-call schedule, one College or System Office owned cell phone may be a preferred solution as opposed to several individual phones or stipends.

The ability to pay a cellular stipend is intended to significantly reduce the number of employer provided cell phones.

2. **Cellular Procedures**

The NSCS will have procedures in place that outline the approval process, identify the stipend amounts, provide the necessary forms, and cover other eligibility criteria.

3. Employer Issued or Personal Phone

Employees who hold positions that have a business need for a cell phone may either receive an employer issued cell phone or a cell phone stipend to compensate for business-related costs incurred when using their individually owned cell phones. The Colleges will determine whether it is more efficient to provide an employer issued cell phone or provide an appropriate stipend for business related calls or data needs.

3.1. Employer Issued Phone

- If an employer issued cell phone is provided, no personal use of the phone is allowed.

3.2 Cell Phone Stipend

- If a stipend will be provided, the College or System Office will determine if the stipend will support the need for cell calls only, a data plan, or both.
- If an employee meets the eligibility requirements for a cell phone stipend, as outlined in NSCS procedures, a stipend may be requested using the Cellular Services Stipend Acknowledgement and Agreement form. Once approved, the stipend amount will be added to the employee's regular pay.
- In order to meet IRS guidelines, any amount added for cell phone service will be identified as a taxable benefit. Taxes on that amount will be deducted from the employee's pay.
- Any stipend provided does not constitute and increase to base pay, and will not be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, benefits based on a percentage of salary, etc.
- The stipend will be paid as a flat rate per month, based on the selected service(s) and usage level(s) outlined in the NSCS' procedures.

4. Public Records

All phone records (including phone calls, emails and text messages) are subject to public records requests when using an employer owned cell phone. Phone records may be subject to public records requests when using a personally owned cell phone for conducting NSCS or College business, regardless of whether an employee received a cellular services stipend.

FORMS/APPENDICES:

Cellular Services Stipend Acknowledgement and Agreement Form

SOURCE:

Policy Adopted: June 2012

Policy Revised: September 2015, January 2023