


Name of Procedure: Wireless Communication Business Expenses Paid Through Any University of Toledo Funds		 Original Effective date: May 1, 2017	
Procedure Number: 3364-40-01.01			
Approving Officer: Executive Vice President for Finance & Administration / CFO			
Responsible Agent: Controller			
Scope: Administrators as defined in (C) with faculty status			
<input checked="" type="checkbox"/>	New procedure proposal	<input type="checkbox"/>	Minor/technical revision of existing procedure
<input type="checkbox"/>	Major revision of existing procedure	<input type="checkbox"/>	Reaffirmation of existing procedure

(A) Procedure statement

The University of Toledo provides monthly cell phone stipends to employees whose duties and responsibilities require substantial business use of a cellular telephone.

(B) Procedures

The following criteria are to be applied in awarding the stipends:

- (1) Job requirement as a first responder on-call before and/or after assigned work hours.
- (2) Substantial job duties conducted away from campus.
- (3) Safety requirements making cellular phone service an integral part in performance of job duties.
- (4) Critical decision maker.

In order to obtain a stipend, employees must complete an authorization form which will be reviewed and recommended by the director or dean of an employee's area, with approval sought from the area vice president.

Reviews and approvals may be for a single month or multiple months up to the number of months remaining in the current fiscal year. The reviews and approvals are to be conducted annually and in place prior to May 31 of each year. All stipends end June 30 of each year; employees must reapply annually if necessary.

Approvals of annual authorizations are to be in place so that stipends can be applied beginning in the first pay period in each new fiscal year. Payroll will apply stipends for mid-year approvals of stipends beginning on the first payroll following receipt of the approval.

Employees are encouraged to work through Rocket Wireless to obtain equipment as well as their service plans and are responsible for selecting a carrier, equipment and service plan, paying their bills and maintaining availability. The stipend is taxable income and will be included on W-2 wages subject to income tax reporting.

Current stipend amounts:

- Moderate usage: \$25 per month
- Heavier usage: \$40 per month

<p>Reviewed by:</p> <p><u>/s/</u> Lawrence R. Kelley Executive Vice President for Finance and Administration and CFO</p> <p><u>May 4, 2017</u> Date</p> <p><i>Review/Revision Completed by:</i></p> <p><i>Controller</i></p>	<p>Initial effective date: May 1, 2017</p> <p>Review/Revision Date: n/a</p> <p>Next review date: May 1, 2020</p>
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