



<p align="center">Policy Title Employee Mobile Device Purchases</p>	<p align="center">Original Adoption Date 06/19/2012</p>	<p align="center">Policy Number IN-674</p>
<p align="center">Responsible College Division/Department Technology Division</p>	<p align="center">Responsible College Manager Title Vice President of Administrative Services</p>	
<p align="center">Policy Statement</p> <p>Employees requesting mobile devices such as an iPad, Surface Pro, or cellphone must confirm the device will enhance the performance of their job responsibilities via approval of their supervisor and Leadership Team member. In most cases, the mobile device will need to be funded by the requesting division and can only be purchased for full-time employees.</p> <p>Requests for a device shall be made via a help desk ticket only. In consultation with the requestor, the Technology Division will determine the best device specifications (e.g., how much memory is needed, what cellular service, etc.), order the device, and deliver it to the requestor.</p> <p>Employees may need to create and maintain their own application account, using their own personal credit card, in order for the device to function.</p> <p>The Internal Revenue Service (IRS) considers employer-provided cell phones and personal digital assistants (PDAs) to be “listed property” for the purposes of tax treatment (section 280F (d)(4)(A)(v))[1]. A significant amount of recordkeeping is required to qualify the use of a cell phone or PDA for business related purposes. Section 274(d)(4) of the IRS code describes the steps necessary to document such business use of listed property and includes (a) the amount of the expense, (b) the time and place of the call, and (c) the business purpose of the call [2]. This level of recordkeeping is not only onerous for the employee, but also for the employer.</p>		
<p align="center">Reason for Policy</p> <p>The Technology Division must know which devices are being added to the College electronics inventory to ensure sufficient security and efficient operation of networks.</p>		
<p align="center">Historical Data, Cross References and Legal Review</p> <p>Created: 2012 Reviewed/Revised: 2/06/2020</p> <p>Legal Counsel Review and Approval: Board Policy: III.A. General Executive Constraint, III.B. People Treatment</p>		
<p align="center">Definitions</p>		