



Boston VA Research Institute, Inc.

Date: 5/24/2012

FINANCE

POLICY NO. 12-11

TITLE OF POLICY:

CELL PHONE POLICY

1.0 PURPOSE

The intent of this policy is to clarify acceptable uses of portable communication devices and to address IRS requirements for cell phones provided by BVARI (the Company)..

2.0 SCOPE

This policy governs the use of personal and company-issued cell phones that are used in furtherance of the Company's support of research, education and business purposes and in the Company's work space.

3.0 POLICY

3.1 Company-Issued Cell Phones

The Company may issue cell phones to individuals whose jobs require them to make calls while away from work or require them to be accessible for work-related matters. Cell phones issued by the Company are Company property. Employees must comply with Company requests to make their Company-issued cell phones available for any reason, including upgrades, replacement, or inspection. Employees who leave the Company for any reason must turn in their Company-issued cell phones.

A cell phone will be considered primarily for noncompensatory business reasons if there are substantial reasons relating to the employer's business, other than providing compensation to the employee, for providing the employee with a cell phone, including:

- (1) Employer's need to contact the employee at all times for work-related emergencies.
- (2) Employer's requirement that the employee be available to speak with clients at times when the employee is away from the office.

(3) Employee's need to speak with clients located on other time zones outside the employee's normal work day.

In contrast, a cell phone will be considered provided for a compensatory business reason (and thus taxable) if it is provided:

- (1) To promote the morale or good will of the employee,
- (2) To attract a prospective employee
- (3) As a means of furnishing additional compensation to the employee.

3.2 Personal Use of Company-Issued Cell Phones

Company-issued cell phones are to be used for business purposes. Although occasional, brief personal phone calls using a Company-issued phone are permitted, employees are expected to keep them to a minimum in accordance with IRS Notice 2011-72.

3.3 Company Reimbursement for Personally-owned Cell Phones

The Company may reimburse for personally-owned cell phones, and such reimbursements will not be taxable, provided that:

1. For "substantial" noncompensatory business reasons, the employee is required to maintain and use their personal cell phones for business purposes (see above for noncompensatory business reasons)
2. The type of coverage is reasonably related to the needs of the employer's business (i.e., not an international or satellite coverage plan for local clients)
3. The reimbursement is reasonably calculated so as not to exceed expenses the employee actually incurred in maintaining the cell phone (i.e., not unusual or excessive expenses)
4. The reimbursement must not be a substitute for a portion of the employee's regular wages.

3.4 Security of Company-Issued Phones

Employees are responsible for the security of Company-issued cell phones and the information stored on them. Always keep your cell phone with you when traveling; never leave it unattended in your car or hotel room. If your Company-issued cell phone is lost or stolen, notify the Company's IT department immediately. Never store confidential Company information on a cell phone.

When using a cell phone, remember that your conversations are not necessarily private. Those around you can hear your end of the conversation. To protect the confidentiality of Company information (and avoid annoying others), please make cell phone calls in a private place.

3.5 Personal Cell Phones at Work

Although our Company allows employees to bring their personal cell phones to work, we expect employees to keep personal conversations to a minimum. While occasional, brief personal phone calls are acceptable, frequent or lengthy personal calls can affect productivity and disturb others. Refer to MEDICAL CENTER MEMORANDUM-00-045-LM for use of personal cell phones in the VA Boston Healthcare System.

3.6 Using Your Cell Phone for Business

BVARI's overtime rules apply to any type of work done after hours, including using a Company-issued cell phone to make business calls. All overtime work for non-exempt employees -- including such work-related calls -- must be approved in writing, in advance. Working overtime without permission violates Company policy and may result in disciplinary action.

3.7 Cell Phones with Cameras or Other Recording Devices

Camera, motion video, audio, and any other recording functions of cell phones are covered by the Video and Audio Recording Policy.

4.0 DEFINITIONS

Cell Phone: Cellular telephones or other similar telecommunications equipment.

5.0 RESPONSIBILITIES

5.1 BVARI Board of Directors: The BVARI Board of Directors is responsible for the overall policy, planning, and coordination of all BVARI activities within the VA Boston Healthcare System.

5.2 CEO: The BVARI CEO is responsible for developing, administering, and coordinating a business process that provides optimal internal controls for BVARI.

5.3 DIRECTOR OF FINANCE: BVARI's Department Director is responsible for ensuring that the BVARI employees follow the policies defined in the policy.

6.0 PROCEDURES

For all cell phone bills paid by BVARI, each bill must be reviewed by the user and approved by an authorized party for the funds being used to pay the bills.

7.0 RELATED DOCUMENTS:

IRS Notice 2011-72 <http://www.irs.gov/pub/irs-drop/n-11-72.pdf>

MEDICAL CENTER MEMORANDUM-00-045-LM (dated February, 2008)

8.0 REVISION HISTORY

Revision Letter	Author	Revision Date	Description of Changes
A	Daniel Burke	5/23/2012	New Policy
B			

REASON FOR ISSUE:

SUMMARY OF CHANGES:

Inclusion of revised IRS guidance (dated 9/14/2011).

RELATED DOCUMENTS:

IRS Notice 2011-72 <http://www.irs.gov/pub/irs-drop/n-11-72.pdf>

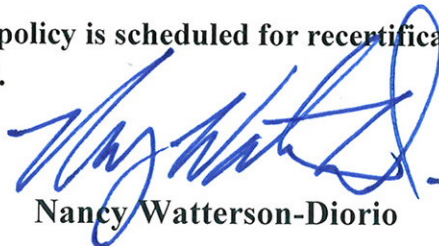
MEDICAL CENTER MEMORANDUM-00-045-LM (dated February, 2008)

RESPONSIBLE OFFICER:

Director of Finance

RECISSION:

RECERTIFICATION: This policy is scheduled for recertification on or before the last working day of May, 2015.



Nancy Watterson-Diorio

Chief Executive Officer

DISTRIBUTION

Board of Directors, Date:

FLD: Sharepoint Server _____ E-mailed _____ to:

BVARI Staff, Stakeholders