

**Murray State University
Cellular Services Stipend Authorization Form**

Rev. 05/2019

Use this form to provide information to document the eligibility requirements for requesting a cell phone stipend for the business cost of the cell phone.

Employee Name: _____
 Employee ID: M _____
 Cell Phone No. (____) _____ - _____
 Department: _____
 Department Head: _____

Position #: _____ Position Title: _____

Is this request for a Study Abroad Trip? <input type="checkbox"/> If checked, complete the information below. Program: _____ Program Dates: _____ Position FOAPAL: 1- _____ - _____ - _____ *Education Abroad will reimburse this FOAPAL for the stipend amount paid.
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IRS Notice 2011-72 states that when an employer provides an employee with a cell phone/stipend primarily for NONCOMPENSATORY business reasons, the business and personal use of the cell phone is generally nontaxable to the employee.

Eligibility Requirements (check all that apply):

- The employer needs to contact the employee at all times for work-related emergencies
- The employer requires the employee be available to handle University business at times when the employee is away from the office
- The employee needs to handle University business located in other time zones at times outside of the employee's normal workday

This request is for (Please check one)

- Voice Service - \$30.00/ month **max**
- Voice and Data Service \$64.00/month max
- Other Amount Requested _____

Documentation and Review

A copy of each employee's approved Cellular Services Stipend Authorization Form and the employee's related cell phone contract must be kept on file in the employee's university departmental central office. These files are subject to audit at any time by the Accounting & Finance Department. The Dean, Director or department administrator is responsible for an annual review of employee business-related cell phone use to determine if existing cell phone stipends should be continued, amended, or discontinued.

Position/FOAPAL Change

All cell phone stipends will be charged to the same FOAPAL as the employee's salary. If you change positions within the University, your cell phone stipend will terminate with your current position. If you need a cell phone in your new position, you must complete a new application. If your cell phone stipend is paid by a grant, a new cell phone stipend application has to be completed at the beginning of each grant year.

Departments have the responsibility to send payroll a memo when the business needs change during the year and the stipend needs to be stopped.

Employee Certification:

I certify that I will use the funds requested toward the business use designated above, and promptly report any changes in business expenses to my supervisor. I further certify that I have read, understood and comply with the University cell phone procedures.

_____ Employee Signature	_____ Printed Name	_____ Date
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Department Head Certification and Signature:

I certify that the requested allowance is needed for this employee, to cover work-related expenditures due to cellular device use, as described above. I further certify that I have read, understood and comply with the University cell phone procedures. I also certify that I have reviewed the cell phone contract for the above employee and certify that the non-taxable cell phone stipend does not exceed the cost to the employee.

_____ Department Head Signature	_____ Printed Name	_____ Date
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_____ Dean / Director Signature	_____ Printed Name	_____ Date
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_____ Director of Study Abroad Signature*	_____ Printed Name	_____ Date
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*Only required for study abroad program requests

_____ Vice President Signature	_____ Printed Name	_____ Date
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Payroll Use Only: Processed: _____ Date: _____ Verified: _____ Date: _____ Grant Approval (if applicable): _____

ORG Number: _____
