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Clear Form

Rev 12/2012

Murray State University
Cellular Services Stipend Authorization Form

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 Number: M _____
Position #: _____ Department Name: _____
Position Title:_____ Name of Department Head: _____
Cell Phone No. ( ) _____

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's requirement that 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 work day

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

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

_____ _____ _____
Dean/ Director Signature Printed Name Date

_____ _____ _____
Vice President Signature Printed Name Date

Payroll Use Only: Processed: ____ Date:_____ Verified: _____ Date:_____ Grant Approval (if applicable):_____

ORG Number:_____