



University of Massachusetts Amherst

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Memorandum

TO: Deans, Directors, and Department Heads

FROM: Andrew P. Mangels, Controller

DATE: January 9, 2008

SUBJECT: Taxable Personal Use of University Provided Cell Phones and other Communication Devices for Calendar Year 2008 and the new Business Use Only Cell Phone Exclusion Option

The campus Cell Phone or Other Communications Device Policy has been amended to provide a Business Use Only Exclusion option. This amendment to the policy resulted in delaying the implementation of the taxable benefit for personal use of University provided cell phones and other communication devices until this calendar year. Implementation of this taxable benefit for calendar year 2008 will begin in the January 11, 2008 pay check, and will be based on Cell Phone or Other Communications Device Agreement forms that were submitted last year. Employees who are issued a university cell phone or other communication device now have the option of electing a business use only exclusion which will eliminate paying personal taxes on the value of the cell phone and plan.

To meet this exclusion, the following criteria must be met:

1. The cell phone plan must provide a monthly statement of itemized calls to be submitted monthly to the employee's supervisor and subject to review by the controller's office.
2. The employee must certify on the affidavit below that the phone will be used exclusively for business purposes.
3. Employees may be required to convert the phone to a campus based shared minutes plan.

Failure to follow these criteria will result in the value of the plan being taxable to the employee. Employees who wish to elect this option should complete and sign the attached Business Use Only Exclusion Affidavit (attached PDF) and forward the signed form to Human Resources, Whitmore Administration Building, room 330, by January 19, 2008.

If you have any questions regarding the Personal Use of University Provided Cell Phones & Communication Devices Policy please call Robert Liebowitz at 545-1419.

**Cell Phone or Other Communications Device Agreement
University of Massachusetts Amherst**

Business Use Only Exclusion Affidavit

Employee Name:

Employee Identification Number (EMPLID):

Date of Issuance:

Type of Device:

Plan Cost per Month:

Approval of University issued cell phone:

Name:

Department:

Business Reason:

Business Only Use Affidavit:

I certify that the university provided cell phone will be used exclusively for business purposes. I will provide itemized phone records monthly to my supervisor for review. I have read and understand the terms and conditions set forth in the January 9, 2008 memorandum concerning the Taxable Personal Use of University Provided Cell Phones/Communication Devices and Business Use Only Cell Phone Exclusion.

Employee Signature

Date

SEND THE ORIGINAL OF THIS DOCUMENT TO HUMAN RESOURCES 330 WHITMORE.