

UTM Cellphone Policy

Effective September 1, 2024

Categories	Guidelines
<p>A) Corporate plans (Rogers)</p>	<p>The department/institute should enroll the employee in the U of T corporate plan found on: https://telecommunications.utoronto.ca/rogers/rogers-vendor-of-record-plan/</p>
	<ol style="list-style-type: none"> 1. Requires Supervisor approval to obtain a corporate plan. 2. Monthly usage requires approval by the Supervisor (or a delegate). 3. The Supervisor (or a delegate) ensures compliance and review of any overage costs. If there are charges above the baseline (Rogers Tier 1 - up to 6GB data, and Tier 2 - unlimited data plans) for business purposes, then a business rationale is required for the overage to be paid by UTM. 4. Personal cellphone usage on corporate plans greater than \$12/month plus tax should be reimbursed by the employee to UTM. * (see Appendix 1) <p>Responsible and prudent use of public funds should be considered when requesting reimbursement.</p>
	<p>Travel: When travelling, if employees are required to use a cell phone or other electronic device <u>for university business</u>, they are expected to use Wi-Fi whenever possible. If required to be available to participate in specific phone meetings or accessing documents, employees should arrange, in advance, to include a reasonable travel package offered by the corporate plan, which will be covered by the university.</p> <p>Refer to the U of T Communications website for suggested travel packages: https://telecommunications.utoronto.ca/rogers/</p>
<p>Phone purchase</p>	<p>Cellphone purchase is only allowed through Rogers corporate plan and should be reasonable and appropriate for the business activity undertaken. Recommended Amount: \$700 (after tax) initial cost for a phone device. If the amount exceeds the recommended amount the employee needs to provide business rationale and seek prior approval by their Supervisor.</p>

<p>B) Business use of personal cellphone</p>	
	<p>The expense may be reimbursed if it is for university business purposes. A detailed phone bill is required as backup to support the business usage when requesting reimbursement. The business usage amount requires review and approval by the employee's Supervisor.</p> <p>If an employee is not utilizing the corporate mobility plan, the reimbursement amount is capped for Tier 1 plan at \$19.05 plus HST per month OR for Tier 2 plan at \$49.75 plus HST per month as these amounts are consistent with the corporate plan. It is up to the Supervisor to determine the appropriate cap amount based on an employee's role. Responsible and prudent use of public funds should be considered when requesting reimbursement.</p>
	<p>Travel: When travelling, if employees are required to use a cell phone or other electronic device <u>for university business</u>, they are expected to use Wi-Fi whenever possible. If required to be available to participate in specific phone meetings or accessing documents, employees should seek the Supervisor's approval to arrange, in advance, the purchase of a reasonable travel package for reimbursement.</p>
<p>Cellphone usage charged to:</p>	<p><u>For Academic Departments/Institutes:</u> <u>Faculty holding appointed academic administrative (AAA) roles, their approved designates (e.g., Associate Chairs), and the Chief Librarian or in administrative roles that are not AAA roles:</u> cellphone usage may be charged to the Operating fund, PI account, UTFA-PERA or other eligible funding source.</p> <p><u>Faculty, who are not holding appointed academic administrative (AAA) roles:</u> the expense may be charged to UTFA-PERA or PI Account.</p> <p><u>For staff in the Academic departments:</u> the expense may be charged to the Operating Fund.</p> <p><u>Other non-Academic Departments:</u> the expense may be charged to the Operating fund.</p> <p>NOTE: Cellphone charges are not eligible for reimbursement from <u>some</u> research grants.</p>

* Payment of one's personal share of the monthly cell phone costs by the employer is a taxable benefit to the individual. Each department/institute is responsible for determining the percentage of business use and must be prepared to justify its position if the CRA asks the University to do so.

Appendix 1: <https://www.utm.utoronto.ca/business-services/media/624/download?inline>