



**Effective Date of Policy:** July 1, 2025  
**Responsible Department:** Finance and Administration  
**Last Update:** First Version  
**Permanent or Temporary/Interim Policy:** Permanent

## Roanoke College Mobile Device Policy

### Purpose

The College is committed to providing critical business-related tools for employees in a manner that promotes the proper stewardship of assets and complies with regulatory requirements. Recognizing that appropriately used assets, including mobile and other electronic devices, facilitate College business, this policy strives to manage the costs, risks and administrative burden associated with such use. The purpose of this policy is to provide guidance and establish parameters regarding the issuance and use of mobile and electronic devices and services.

### Policy

A mobile device is defined as any electronic communication device with a service plan attached. Access to a mobile device is provided to employees to aid in improving efficiency and effectiveness of service delivery and communications. The College will provide mobile devices and service plans for specific full-time positions based on responsibilities of each position and a determination that a separate College issued mobile device is required.

Roanoke College employees using mobile devices to access corporate resources have the responsibility to ensure all security protocols normally used in the management of data are applied. Any mobile device that is used to conduct Roanoke College business must be used appropriately, responsibly and ethically. Failure to comply with this policy will result in immediate suspension of the user's account.

The following criteria will be used when identifying College issued mobile devices and service plans:

- Employee has been deemed "essential personnel" and must be available outside of normal business hours or be accessible to faculty, staff, students or external stakeholders on a continual basis;
- Employee is "required personnel" for emergency response (on-call) situations; or
- Employee is not routinely present at a fixed workstation in proximity to a land line telephone and must be accessible.

IRS Notice 2011-72 addresses the tax treatment of employer-provide mobile devices for non-compensatory purposes when the device is not a substitute for a portion of the employee's regular wages. The Notice provides that the IRS will treat the employee's use of employer-provided mobile devices for reasons related to the employer's trade or business as a working condition fringe benefit, the value of which is excludable from the employee's income. However, the device must be issued primarily for non-compensatory business reasons. Additionally, limited personal use of the employer-provided device will be treated as a de minimis fringe benefit, excludable from the employee's gross income.

**Personal Use:**

Employees who have been issued a mobile device by the College may be required to reimburse the College for charges or damages from personal use. Utilizing College issued devices in ways inconsistent with Roanoke College's "Acceptable Use Policy for Roanoke College IT Resources", or with local, state, or federal laws will result in immediate revocation of device privileges.

**Department Responsibilities:**

In the event of the employee's departure from the institution, the mobile device must be returned to the College. The return of the device must take place prior to the close of business on the last day of employment. If the device is not returned, the employee may be subject to a \$500 fee that will be deducted from their final payroll check from the institution.

**Employee's Responsibilities:**

It is the responsibility of the employee to immediately report lost or stolen devices. Once reported, Information Technology will initiate the remote deletion of the College email from the device. The service plan for the device will be suspended until the device is found or replaced.

It is the responsibility of the employee to immediately report to his/her direct supervisor and Information Technology any incident or suspected incidents of unauthorized data access, data loss, and/or disclosure of company resources.

**Device Upgrades:**

Device upgrades are to be within the natural terms of the existing contract and/or at no additional cost to the College. Mobile devices may be eligible for upgrade every three years and must be approved by Divisional Cabinet representative. Replacement for lost/stolen, broken, or malfunctioning devices must be addressed and approved on a case by case basis by the Divisional Cabinet representative.

**Mobile Device Allowance:**

There will be no mobile device reimbursement allowance for any employee's personal mobile device. The College will not reimburse employees for any costs associated with a mobile device, including the cost of the device itself, service plan fees or accessories.

**Definitions**

**Mobile Device** – any electronic communication device and/or service plan attached including but not limited to: cellular phone; voice/text messaging service; cellular phone ISP (Internet Service Provider) data service associated with devices such as smart phones and PDAs; and cellular wireless modems associated with devices such as laptop computers, tablets, hotspots, air cards, and jetpacks. Does not include accessory like devices, including watches and headphones.

**Service Plan** – a service plan generally consists of some combination of voice, texting, data and associated provisioning fees such as line access charges and taxes.