



Cellular Phones

Category:	Operations
Number:	
Audience:	University Personnel
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Introduction

This policy will enable First Nations University to comply with CRA rules regarding taxable benefits and allowances pertaining to cellular phones.

Definitions

Business call – phone calls that are made or received for the explicit purpose of conducting university business.

Policy

The University will not own cell phones for the use of individual employees. Employees whose job duties include the frequent need for a cell phone may receive extra compensation to cover business-related costs. CRA determines that if First Nations University pays its employees an allowance for cellular phone or internet services, the allowance must be included in the employee's income.

Consequences for Noncompliance

The University may incur undue liability for cell phone use and payment.

Related Information

- [Cellular Phones Policy – Procedure Statement](#)
- [Canada Revenue Agency Taxable Benefits and Allowances/Cellular Phone and Internet Services](#)