

**BAYLOR UNIVERSITY  
EMPLOYEE CELLULAR TELEPHONE AGREEMENT**

University-provided cellular phone service are subject to federal taxes as a personal benefit to the employee unless the employee states that the service will be used solely for business purposes and is able to show documentation for all usage. This Agreement is required for employees who claim this exemption from taxes on their cell phone services.

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My University-provided cellular phone and service will be used solely for business purposes.

Furthermore, I understand that if personal calls are made or received on my cell phone then the entire cost of the cell phone and the monthly service plan will be treated as taxable wages to me. I agree to maintain auditable records showing that all calls made or received on my Baylor-provided cell phone have a Baylor business purpose. Documentation of usage requires that records maintained be sufficient to establish business use; i.e. a log of all calls (outgoing and incoming) with the business purpose noted will be maintained. I further agree that I will make these records available for auditing purposes.

I have read and understand the above statement. I agree that my situation satisfies the above requirements and that I will maintain the required records. Further, I understand and agree that my records are subject to audit and failure to maintain the required records will subject the full amount paid by the University on my behalf as taxable income subject to employment taxes.

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date