

**SPG 514.04: Verification Statement for Stipends**

Tech Tools: Cell Phones and Other Portable Electronic Resources

(Department/Unit Name here)

**Tax-Free Stipend** - This statement is used in accordance with Standard Practice Guide 514.04 and must be completed when the unit provides a tax-free stipend to its employees to subsidize the cost of the cell phone and/or associated usage fees that are used primarily for business purposes. It must be completed each year so long as the cell phone is subsidized. The employee must attach to this statement a copy of the most recent monthly invoice that demonstrates that the monthly stipends are not compensation, i.e., they do not exceed the monthly costs. This monthly invoice must be collected each year when the verification statement is completed. This statement is maintained at the unit level.

**Taxable Stipend** - No statement is required if the unit processes the stipends as taxable income since they are treated as compensation to the employees.

**SECTION COMPLETED BY UNIT**

**Business Use**: As unit representative, I verify that this employee requires the use of this portable electronic resource to conduct her or his job-related responsibilities. I further verify that this stipend pays for the business use of the resource.

Name: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Title: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Funding Start Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_**\_\_\_\_\_\_\_\_\_\_** Funding End Date: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Cellular Model**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Cellular Phone #, include area code:**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Payroll Frequency:  □Monthly **□** Bi-Monthly

Signature:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Approval of stipend in excess of capped limit (exception based on unusual circumstances):**

As a Dean, Director, or Department Manager, I hereby waive the capped limit on the monthly stipend for legitimate business purposes.

Name: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Title: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Monthly stipend: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Reason for Exception**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Signature: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Date: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Tax-Free Stipends**: In completing the statement annually, including the attached invoice, the unit should use earnings code TTN when excluding the stipends from taxation.

**SECTION COMPLETED BY EMPLOYEE**

**I, the employee, understand and agree to the following:**

• I certify that I have read the university policy, am aware of, and agree to abide by the university guidelines for the appropriate use of information resources.

• I certify that the resource will be used primarily for business purposes.

• I agree that I will inform the unit representative during this fiscal period if the device is no longer used primarily for business purposes.

• I agree that I am the owner of this resource and am responsible to maintain the equipment and any related service fees, including repairs, replacements, and payments of invoices.

• I agree that upon termination of employment with the university that I will delete all university data from this resource except when instructed to retain data for legal purposes.

• I certify that if I receive stipend funds in excess of my actual resource expenses, I will return the excess stipend funds to the university within 90 days of receipt.

Name**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  Title:\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Email Address**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­­­­­­\_\_\_\_