

Mobile Communication Policy

The purpose of this policy is to detail the procedure for reimbursing employees for the use of personal cell phones while conducting university business.

General Information

If an employee requires a cellular phone in order to perform his/her duties, the employee, with approval of the supervisor, department head and respective Vice President may receive an allowance. The supervisor may select an affordable monthly allowance based on actual business use. Allowances received by the employee will be included in their payroll and will be treated as taxable income.

Because the entire University contribution toward the cell phone plan is wages to the employee and is treated as taxable income, no detailed documentation of personal or business call is required.

The University contribution toward the cell phone plan is not considered an entitlement, is not part of an employee's base salary, and may be changed and/or withdrawn by the University at any time. It will be paid in semi-monthly installments from departmental funds as authorized by the supervisor.

Level of Allowance

Supervisors are responsible for determining and approving the appropriate allowance amount for an employee based on the responsibilities of the employee's position. Factors that should be considered in making the determination should include the appropriate number of plan minutes, long distance calling options, data plans and other plan features that are required for the performance of the employee's job responsibilities. The allowance may be up to \$960 annually over the duration of an employee's contract. If extraordinary business usage results in a billed amount that is significantly more than the allowance amount, reimbursement may be sought through expense reimbursement procedures. Allowances received by the employee will be reported as taxable wages.

Adopted: October 6, 2008

Reviewed: Fall, 2010

Revised: December 13, 2010

Sponsor: President's Cabinet

This policy was previously listed as M706.4-Mobile Communication Policy and was reassigned this new policy number to match the corresponding SBHE policy number.