

## Mobile Devices Policy

Date: August 28, 2008

Revised: January 8, 2009

Rationale: Mobile devices have become commonplace, are readily available, and are convenient to use. However, the use of mobile devices for business purposes can be expensive and the decision to incur such business expenses must be evaluated from a cost/benefit perspective. Divisions/Colleges/Departments must consider other viable options first.

Certain University employees are required to use mobile devices in performing their position responsibilities. Employees in these positions such as emergency response, on-call for critical systems or services, physical safety, or employees that do not have access to a landline when doing a substantial portion of his or her job would be considered for reimbursement.

Further, the IRS has specific guidelines on the business use of mobile devices which require extensive documentation. The administrative burden of this documentation renders a reimbursement method infeasible. Therefore, this policy allows the University to meet IRS regulations and its financial responsibilities.

Policy: University employees required to use mobile devices for business purposes will be provided additional pay by the University, within the approved taxable additional pay ranges. This must be for a business purpose that cannot be accommodated with a landline phone, pager or other less expensive communication device. The area leader must provide justification for providing additional pay for a mobile device to the Vice President Business Affairs (VPBA) or the Controller for approval.

An annual review of the business purpose and associated additional pay must be completed by the Divisions/Colleges/Departments and approved by the VPBA or Controller. Divisions/Colleges/Departments are accountable for their prudent use of university resources.

Additional pay approved for the following:

- Establishment of a personal service plan with a vendor
- Purchase of a mobile device is NOT reimbursable
- Accessories are NOT reimbursable

Reimbursement cannot be 100% of the contract as the University and the IRS recognizes that such usage is also used for personal reasons.

Devices that have been lost or damaged are the responsibility of the employee to replace.

No department, division or college in the university can extend existing mobile contracts or enter into any new contracts with mobile phone companies.

Direct payment for mobile devices is not allowable on any university accounts unless it is a shared device for on-call purposes.

Any exceptions will be with written approval by the Vice President Business Affairs.

Definitions: The **area leader** is the dean, director, assistant and associate provosts, assistant vice presidents and vice presidents.

**Mobile devices** are devices with mobile access plans for connections such as cell phones, etc.

The **identified business period** is the time that the employee must be accessible by the institution.

A University **business purpose** for having a mobile device is one where:

- the employee is responsible in emergency matters where they must be available 100% of the identified business period or,
- the employee does not have access to a landline or other communication device when doing a substantial portion of his or her job (defined as 75% of the identified business period) or,
- A group of employees have the need for group or shared devices for purposes such as rotating on-call contact.

Procedure

Reference: Reviews, Approvals, and Documentation

The approval process must be documented and state:

1. The business purpose for having mobile devices.

2. The amount of additional pay approved for each employee at the least expensive level that will accomplish the job and the justification of the amount.

The Division/College/Department must have documentation that proves the employee actually obtained the device.

Division/College/Department must annually review their documentation to insure that a business purpose continues to exist and that the amount is still appropriate in order to accomplish the job. Termination of the additional pay is required if the business purpose no longer exists.

Allowances are to be made to employees via the payroll system once a year on the July 1 st paycheck. All requests must be submitted by June 1.

Base salaries are NOT to be adjusted to accommodate reimbursement of these expenses. Additional pay is the only process that can be used for this purpose.

Full accountability for the appropriateness and reasonableness in amount of the additional pay for the devices covered in this policy is the responsibility of the area leader.

#### **Taxable Additional Pay Ranges:**

The additional pay can be used for mobile devices. The following are the acceptable pay ranges:

- \$10 - \$100 per month for mobile access

#### **Grants and Contract Accounts**

Due to federal and state guidelines, determination for charges against these funding sources will need to be reviewed and administered as required.