

## **25.99.09.R0.01 Cellular Communication Devices and Services**

Approved November 7, 2011

Next Scheduled Review November 7, 2011



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### **Procedure Statement**

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Texas A&M University-Commerce recognizes that the performance of certain job responsibilities may be supported and enhanced by the provision of cellular communication devices and services.

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### **Reason for Procedure**

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This procedure establishes the method for Texas A&M University-Commerce to make cellular communication devices and services available to employees. This procedure will formally outline the management and disbursement of cellular service allowances, device allowances, and university-owned cell phones.

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### **Procedures and Responsibilities**

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#### **1. Communication Allowance**

1.1 Texas A&M University-Commerce recognizes that the performance of certain job responsibilities may require the use of personal communication devices. Departments may elect to contribute monetarily to the employee's purchase and monthly business use of personal communication devices under the provisions of this procedure. Communication allowances may be provided through a Monthly Communication Allowance Plan (MCAP), which provides salary supplements for service plans.

1.2 A personal communication device acquired in accordance with the provisions of this procedure is considered to be the property of the employee and may be used in any way the employee deems appropriate. A communication allowance is considered taxable compensation subject to required tax withholdings. A communication allowance is not considered to be an entitlement and is not part of an employee's base salary. The communication allowance will be paid in equal installments as a salary supplement from departmental funds as authorized by the department head.

1.3 Department-level supervisors may request a communication allowance for employees in positions that require the use of personal communications devices and, therefore, qualify for the MCAP. Requests for a communication allowance to an employee will be

considered only if access to the cellular device is directly linked to the employee's job duties and responsibilities.

- 1.4 The MCAP rate for cellular telephone plans (including provisions for the payment of related taxes and selected calling features) for approved employees shall not exceed \$30.00 per month for voice and \$60.00 per month for voice/data. Supervisors may choose to pay only a percentage of this maximum approved rate. This calculation is based upon a composite of the Department of Information Resources list of cellular telephone service providers that have been approved to provide cellular telephone service for state institutions and agencies.
- 1.5 Requests for variance above the maximum rate must be approved by the vice president for business and administration. Variances will normally be considered only for those who travel extensively.
- 1.6 To enroll in the communication allowance, the employee must submit (with the appropriate information and signatures) the Monthly Communication Allowance Enrollment form to the payroll office. Along with this form, the employee will need to submit their most recent service provider invoice to substantiate the monthly communication allowance. If a copy of the invoice is not received within five days subsequent to the submission of the Communication Allowance Enrollment form to the payroll department, the communication allowance request will be destroyed.
- 1.7 At the beginning of each fiscal year (September 1), each employee will need to re-apply to continue to receive the communication allowance. Along with the Monthly Communication Allowance Enrollment Form, each applicant will need to submit a copy their most recent service provider invoice to substantiate the monthly communication allowance.

## 2. Employee Responsibilities for Communication Allowances

- 2.1 The employee is responsible for the selection of and enrollment in a communication service plan. The employee should use a local phone prefix when possible. (A local prefix is one that can be dialed without incurring long distance charges from the employee's main headquarters office.)
- 2.2 An employee receiving a communication allowance must provide his/her department with the phone number of the communication device within five working days of activation.
- 2.3 The employee is personally responsible for complying with any contract entered into with a communication service provider including payment of all expenses incurred (including long distance, roaming fees, and taxes). In the event that an employee leaves the position that qualified for a communication allowance, he/she continues to be responsible for the contractual obligations of the communication service plan. The department head is responsible for submitting the request to terminate the allowance.
- 2.4 An employee receiving a communication allowance must notify his/her department head within five working days of the inactivation of communication service or of the loss or theft of the communication equipment.

2.5 An employee receiving a communication allowance from Texas A&M University-Commerce may not receive reimbursement from A&M-Commerce or any other component of The Texas A&M System for use of other communication equipment or services, except for expenses related to international business communication.

### 3. Cellular Communication Devices

3.1 Texas A&M University-Commerce has elected not to provide an allowance toward the purchase of employee-owned cellular devices as provided in System Policy 25.99.09, Section 2.2(a).

### 4. University-Owned Devices

4.1 Texas A&M University-Commerce recognizes that the performance of certain job responsibilities may require the use of university-owned cellular communication devices (phones or data cards). Requests for a university-owned cellular device must be made on the Request for University-Owned Device application form, approved by the division vice president as well as the vice president for business and administration, and submitted to the Purchasing Office.

4.2 Compliance with System Policy 25.99.09 is mandatory by December 1, 2011. All cellular devices that are university-owned, but do not qualify under this new procedure, may be transferred into the name of the employee, at which time the employee will assume financial and legal responsibility for the device. The account for any university-owned cellular device not in compliance with this procedure will be terminated effective December 1, 2011.

### 5. Employee Responsibilities for University-Owned Devices

5.1 Ensuring that the cellular device is used only for official business (with the exception of incidental personal use). Texas A&M University-Commerce recognizes that incidental use not initiated by the employee is possible, but under any circumstances it should be both infrequent and non-routine. Texas A&M University-Commerce also recognizes that there may be emergency or extenuating circumstances under which the phone is needed for personal use. Those occasions also must be rare and non-routine in nature. If personal use occurs under one of the above circumstances, the employee must reimburse the university for the value of the personal use. If a call does not have an itemized cost because it falls within the allowable minutes, a charge of \$0.25 per minute will be assessed. The employee will have seven days from receipt of the itemized bill to reimburse the university for the personal charges. A loss of cell phone privileges could occur if the reimbursement is not received within the seven days.

5.2 Ensuring that the substantiation requirements of the IRS are satisfied through compliance with the following requirements. All phone calls made on a university-owned device must be documented monthly on an itemized bill, accompanied by a signed statement from the employee certifying the legitimate business purpose of all device/plan use. Phone calls to one's home or family are not considered to be business related. The employee will have seven days from receipt of the itemized bill to return the signed statement to accounts payable. A loss of cell phone privileges could occur if the signed

statement is not received within the seven days.

5.3 Ensuring the physical protection of the device from damage and unauthorized use.

5.4 Ensuring that the device is returned to Texas A&M University-Commerce when it is no longer needed, or the employee terminates employment.

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## **Related Statutes, Policies, or Requirements**

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System Regulation [25.99.08 Use of Telecommunication Service](#)

System Regulation [25.99.09 Cellular Communication Devices and Services](#)

System Policy [33.04 Use of System Resources](#)

University Rule [25.99.08.R1 Use of Telecommunication Service](#)

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## **Contact Offices**

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Payroll Office: (903) 886-5282

Financial Services: (903) 886-5053