



SAP 25.99.09.T0.01 Mobile Communication Devices

Approved: October 10, 2011
Next Scheduled Review: October 28, 2013

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

PURPOSE

This Standard Administrative Procedure (SAP) establishes criteria and rules pertaining to university-funded mobile communication devices (MCD) and service plans.

Tarleton State University recognizes that the performance of certain job responsibilities may be supported and enhanced by the provision of mobile communication devices and services. This SAP establishes the method for the university to make mobile communication devices and services available to its employees via mobile communication allowances, and establishes guidelines for the management of mobile communication allowances at the university.

Any revisions or updates to this procedure shall be initiated by the office of the Vice President for Finance & Administration after consultation with the Executive Leadership Cabinet and in compliance with policies and regulations of The Texas A&M University System.

OBJECTIVE AND SCOPE

The objective of this SAP is to move the institution away from the practice of university purchased mobile devices by providing the individual employee, who received purchase approval from their respective chain of command, assistance through the provision of a mobile communication device/service allowance. This SAP applies to all Tarleton employees.

DEFINITIONS

- **Mobile communication devices (MCD):** Devices capable of using the services provided by a public/private cellular or satellite network, including but not limited to cell phones, smart phones, satellite phones, e-readers, tablets and portable email devices. For purposes of this policy, laptop computers are not considered MCD.
- **Mobile Communication Device Allowance:** An equipment allowance to offset the purchase price of a mobile communication device.
- **Monthly Mobile Communication Service Allowance:** A taxable monthly allowance to compensate for business use of a personal device.
- **Official Business Need:** The provision of a mobile communication allowance to an employee must be based on official business need as determined by the Executive Leadership Cabinet of the university. Examples of official business need include, but are not limited to:

(a) the employee frequently engages in work-related travel, (b) the employee is frequently out of the office on university business, (c) the employee's duties require being "on call" for essential services, or (d) the employee is a member of key personnel needed in the event of an emergency.

1. GENERAL

1.1 Employees whose documented job duties require frequent use of a mobile communication device may be considered for a taxable monthly allowance to compensate for business use of a personal device. An administrative unit may elect to monetarily contribute to the employee's purchase and operation of a mobile communication device under the provisions of this procedure, when such employee's job duties, in the opinion of the administrative unit head, necessitate the provision of such a device. These monetary contributions are referred to as Mobile Communication Allowances, which shall be comprised of two components:

1.1.1 Mobile Communication Device Allowance:

These allowances provide a monetary contribution toward the employee's personal acquisition of a mobile communication device and associated activation fees. A mobile communication device allowance may be paid only once every two years. An employee receiving a mobile communication device allowance may not be reimbursed for peripheral equipment outside of the allowance process, and shall not be permitted to pay for such a device through the university via the State of Texas procurement card, request to purchase, or any other payment request means. Additionally, if a rebate is available to the employee through his/her mobile provider (as will be reflected on the employee's receipt from the provider) the mobile communication device allowance paid by the university to the eligible employee will be reduced proportionately by the amount of the rebate.

1.1.2 Monthly Mobile Communication Service Allowance: Depending upon business need, employees may qualify for a monthly allowance. The Monthly Mobile Communication Service Allowance provides a monthly salary supplement for the operation of a mobile device. The supplement is provided to the employee for as long as the university determines the employee qualifies under this procedure. The monthly mobile communication service allowance is intended to defray the employee's cost of conducting University business, *not cover the employee's full cost of a mobile service*. **An employee may receive no more than one mobile communication allowance regardless of the number of mobile communication devices an employee chooses to own or operate.**

1.2 Departments and colleges are not allowed to establish policies that differ from this University-wide procedure. In general, Tarleton State University does not:

- Purchase cell phones, tablets, or other mobile devices for individual employees.
- Pay directly for employee service plans for such devices.
- Carry service contracts for these devices.

1.3 The allowance does not constitute an increase to base pay, and will not be included in the calculation of future raises, salary adjustments, retirement contributions, or other benefits.

1.4 Employees not receiving an allowance for mobile device access may request reimbursement for business-related calls under the university's normal business expense reimbursement policy.

1.5 A mobile communication device purchased by an employee is considered to be the personal property of the employee and accordingly may be used as the employee deems appropriate. Any service contract the employee enters into for the operation of their personally owned mobile communication device is personal to the employee. The university will have no obligation or make any guarantees with respect to such service contracts.

2. EMPLOYEE RESPONSIBILITIES

University employees who qualify for and receive Mobile Communication Allowances are responsible for the following:

2.1 Acquiring and maintaining their equipment.

2.2 Paying all amounts due as agreed between the employee and the cellular communication device/service provider.

2.3 Providing the university with the current access number of the communication device within five working days of activation or approval of allowance.

2.4 Notifying the university within five working days of deactivation of the device or service. An employee is prohibited from continuing to collect a monthly mobile communication service allowance when the device or service is no longer active or no longer needed for the performance of the employee's job responsibilities.

2.5 Employees must show, upon request, a mobile communication service plan statement to substantiate that a service plan is active and the employee is using the device for business purposes.

2.6 Employees utilizing smart phones, tablets or similar devices that store electronic files, data, email messages or other potentially sensitive University data are required to notify the [Computer Help Desk](#) within 24 hours of the loss or theft of their device. Information Technology Services (ITS) will take appropriate action to ensure the confidentiality of university data, including but not limited to remote deactivation of university-sponsored programs loaded on the missing device. If theft is suspected, employees must file a police report and cooperate with law enforcement to ensure Tarleton State University's interest in preserving confidential information is respected.

2.7 In the event that any mobile communication device for which an employee is receiving an allowance is lost, stolen, or is no longer operable, the employee must notify their service provider, their supervisor and [Budgets & Payroll](#) as soon as possible. [Budgets & Payroll](#) will suspend the employee's monthly allowance until the phone is recovered, replaced or repaired.

2.8 Employees must understand and agree that mobile communication device service records and/or communications may be subject to Texas public records requests.

2.9 Maintenance and security of cellular devices as described in the following standard administrative procedures:

- [SAP 29.01.03.T1.18 – Portable Computing](#)
- [SAP 29.01.03.T1.05 – Email Use](#)

2.10 Employees should follow Internet acceptable use policies while in the university environment.

- [SAP 27.99.99.T1.01– Computer Use](#)
- [SAP 29.01.03.T1.01 – Acceptable Use](#)

3. SUPERVISOR RESPONSIBILITIES

3.1 Supervisors should work with employees to determine whether an allowance is warranted and if so, what type of allowance is appropriate in light of the employee's responsibilities. Thereafter, supervisors are responsible for ensuring that if an employee's job duties change, the Mobile Communication Allowance amount is updated to reflect that change.

3.2 In the event an employee is terminated or becomes otherwise ineligible for the allowance, the supervisor must inform [Budgets & Payroll](#) within three (3) business days.

4. MOBILE ALLOWANCES

4.1 Mobile Communication Service Allowance. Allowances paid to the employee by the University are considered taxable compensation and accordingly are subject to required tax withholdings.

The Monthly Mobile Communication Service Allowance shall be paid in equal installments from **departmental funds** as a salary supplement and is provided to the employee only for as long as the employee qualifies for the allowance under these provisions.

Forms for the Mobile Communication Device Allowance and the Monthly Mobile Communication Service Allowance are available on the [Budgets & Payroll website](#).

4.2 Mobile Communication Device Allowance. Employees with a documented business purpose for frequent use of a mobile communication device may, with supervisor approval,

qualify for an equipment allowance to offset the purchase price of the device. The Executive Leadership Cabinet sets equipment allowance limits consistent with policies and procedures of The Texas A&M University System. The cost of mobile communication device accessories with a business purpose may be included for consideration as part of the equipment allowance. Employees are only eligible for an equipment allowance once every two years.

The Mobile Equipment Allowance shall be paid from **departmental funds**.

4.3 Limitations. Allowances are not considered to be an entitlement, is not part of the employee's base salary, and may be changed and/or withdrawn by the university at any time. Allowance payments are not subject to retirement deductions.

An allowance will be approved for a one-year term and will be paid monthly. The allowance must be reviewed by the employee and supervisor annually to determine if a business need still exists for a mobile communication device and service plan.

4.4 Occasional Users. Employees whose job duties do not necessitate frequent use (for voice plans, less than 100 minutes per month) of a mobile communication device may submit a mobile communication device service plan statement to their respective management for reimbursement of infrequent business use of a personal device.

4.5 Application Purchases. Employees may, with supervisory approval, purchase MCD applications (apps) and submit proof of payment with a statement explaining the business purpose for the app to the employee's respective direct supervisor for reimbursement. The minimum purchase amount to qualify for a reimbursement is \$50.00. The individual will submit a request-to-purchase and follow the normal procedures for approval. Sales tax cannot be included in the reimbursement amount.

Applications (apps) may not be purchased with University procurement cards.

Applications (apps) shall be reimbursed from **departmental funds**.

5. ELIGIBILITY REQUIREMENTS

The guiding principle for eligibility is that the use of a personal mobile communication device by an employee is for the benefit of the University rather than the convenience of the employee.

5.1 Initial Eligibility.

5.1.1 The job function of the person requires considerable time outside of assigned office or work areas and/or outside of scheduled or normal work hours (e.g., on-call for critical University services); it is essential to the University that the person be accessible during those times; and the needed interaction cannot be done effectively through less costly means (home phone, office phone, etc.).

5.1.2 Other special circumstances as approved by executive directors, deans or vice presidents.

5.1.3 In addition to meeting the above requirements, to qualify for a mobile communication device allowance *an employee’s official state business-related use must be significant*, as determined by the appropriate vice president or designee.

5.2 Continuing Eligibility. The following requirements must be met:

- Initial eligibility requirements remain applicable;
- Each allowance recipient must retain records of their three most current, detailed wireless statements in anticipation of periodic review and;
- Department heads are required, on an annual basis, to ensure eligibility remains appropriate for employees receiving a communication allowance based on business need.

6. MOBILE ALLOWANCE AMOUNTS

The allowances paid by Tarleton are as follows:

6.1 Equipment Allowance:

Equipment allowance	Amount
Purchase of a cellular communication device	The institution will reimburse up to a maximum of \$100. The reimbursement will require the review and approval of the supervisor and department head.
Purchase of a Tablet	The institution will reimburse up to a maximum of 75% of the purchase price not to exceed a total of seven hundred fifty dollars (\$750). The percentage of the reimbursement, up to 75%, will be based on the review and approval of the supervisor and department head.

6.2 Monthly Service Allowance:

Tier	Monthly Service Allowance	Explanation
Tier one monthly service	\$30/month	· Phone with voice only service; or · Data plan for tablet device
Tier two monthly service	\$60/month	· Phone with voice and data (Smart Phone); or · Phone with voice only and data plan for tablet device
Tier three monthly service	\$75/month	· Phone with voice and data (Smart Phone) AND Data Plan for tablet device

Monthly service allowances require the review and approval of the supervisor and Department head.

6.2.1 Services covered by the Monthly Service Allowance. The monthly mobile communication service allowance is intended to cover a reasonable percentage of an employee’s use of a mobile device(s) in support of his or her work on behalf of the institution. It is not intended to cover the full expense of the device since these devices are used both for personal and work-related reasons.

6.3 University Purchased Device. Under extremely limited circumstances, a supervisor may elect to purchase a university-owned device. This requires approval from the department head and vice president of the division. Individuals will submit a request-to-purchase and follow normal procedures for purchase, approval, and inventorying the device. Under such circumstances additional personal devices may not be purchased by the recipient of the purchased device utilizing the individual device allowance. The individual recipient of the university purchased device forfeits their individual device allowance.

University departments may elect to obtain a mobile device and service plan for departmental use when the device will not be specifically assigned to one individual. **Such devices may only be used for university business.** The department will be responsible for the cost and contract obligations of the service plan. The devices remain the property of Tarleton State University. Department heads are responsible for auditing service records to ensure no personal use occurs. Evidence of the audit is to be maintained within the department.

7. OFFICE OF INFORMATION TECHNOLOGY SERVICES (ITS) RESPONSIBILITIES

7.1 Where appropriate, ITS will load university-licensed applications onto personal MCD. ITS will not provide ongoing troubleshooting services for those who elect to purchase devices not recommended by ITS.

7.2 ITS will not assume liability for any operating issues that result from loading university applications onto personal MCD.

7.3 ITS reserves the right to manage any mobile device with access to institutional data, including those that are personally owned.

7.4 The university reserves the right to monitor the activity of personal mobile devices when they are in the university network.

7.5 The university is not responsible for damage to personal content due to corporate management functions imposed on the device.

7.6 The organization can disable any mobile device access to corporate resources at any time deemed necessary.

CONTACT INFORMATION:

Office of Responsibility: Payroll Office

Contact: Director of Budgets and Payroll 254-968-9608