



SAP 25.99.09.T0.01 Communication Allowance

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Procedure Statement

This Standard Administrative Procedure (SAP) establishes criteria and rules pertaining to personally owned mobile communication devices (MCD) and the associated business expenses incurred in conjunction with these devices, such as data service, for official Tarleton State University business.

Reason for Procedure

A taxable allowance for the business use of personally owned mobile communication devices (MCD) and service plans is offered to those employees whose Tarleton work duties require the frequent use of these devices and who receive approval from their respective chain of command. 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 smart phones, satellite phones, e-readers, tablets and portable email devices. For purposes of this policy, laptop computers are **not** considered MCD.
- **Smartphone** – Smartphone, as used in this SAP, refers to both cell phones and smartphones.
- **Smartphone Device Allowance:** A taxable equipment allowance to offset the purchase price of a smartphone.
- **Monthly Communication Allowance:** A taxable monthly allowance to compensate for expenses incurred for the business use of a personal MCD.
- **Official Business Need:** The provision of a 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 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.

Procedures and Responsibilities

1. COMMUNICATION ALLOWANCES

1.1 The monetary contributions are referred to as Communication Allowances. **All allowances are paid from departmental funds.** Allowances paid to the employee by the university are considered taxable compensation and accordingly are subject to required tax withholdings. Communication Allowances are comprised of two components:

1.1.1 Smartphone Device Allowance

A smartphone device allowance may be paid only once every two years.

This allowance provides a monetary contribution toward the employee's personal acquisition of a smartphone and associated activation fees. An employee receiving a smartphone 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 smartphone device allowance paid by the university to the eligible employee will be reduced proportionately by the amount of the rebate.

1.1.2 Monthly Communication Allowance

The monthly communication allowance provides a monthly salary supplement for the operation of a personally owned mobile communication device. The supplement is provided to the employee for as long as the university determines the employee qualifies under this procedure. The monthly communication allowance is intended to defray the employee's cost of conducting university business on a personally owned MCD. 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. **It is not intended to cover the full expense of the device since these devices are used both for personal and work-related reasons.**

- 1.2 Departments and colleges are not allowed to establish policies that differ from this university-wide procedure. In general, Tarleton does not:
 - Purchase smartphones 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 a communication allowance may request reimbursement for business-related calls under the university's normal business expense reimbursement policy.
- 1.5 An MCD 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 MCD is personal to the employee. The university will have no obligation or make any guarantees with respect to such service contracts.
- 1.6 Forms for the Smartphone Device Allowance and the Monthly Communication Allowance are available on the [Payroll website](#).

2. EMPLOYEE RESPONSIBILITIES

University employees who qualify for and receive 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 communication 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 service plan statement to substantiate that a service plan is active and the employee is using the device for business purposes.

- 2.6 In the event that any MCD 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, [Payroll](#), the police (if stolen), and the [Computer Help Desk](#) as soon as possible. [Payroll](#) will suspend the employee's monthly allowance until the phone is recovered, replaced or repaired. 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.
- 2.7 Employees must understand and agree that MCD service records and/or communications may be subject to Texas public records requests.

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 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 [Payroll](#) within three (3) business days.

4. ELIGIBILITY REQUIREMENTS

4.1 Initial Eligibility

- 4.1.1 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.).
- 4.1.2 Other special circumstances as approved by executive directors, deans or vice presidents.
- 4.1.3 In addition to meeting the above requirements, to qualify for a communication allowance *an employee's official state business-related use must be significant*, as determined by the appropriate vice president or designee.

4.2 Continuing Eligibility

4.2.1 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.

5. COMMUNICATION ALLOWANCE AMOUNTS

The allowances paid by Tarleton are as follows:

5.1 Equipment Allowance:

Device allowance	Amount
Purchase of a smartphone	The institution will reimburse up to a maximum of \$100. The reimbursement will require the review and approval of the supervisor and department head.

5.2 Monthly Communication Allowance:

Tier	Monthly Service Allowance	Explanation
Tier one monthly service	\$30/month	· Phone with voice only service
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

NOTE: Monthly communication allowances require the review and approval of the Vice President or his/her designee.

5.3 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 smartphone 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. 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.

6. OFFICE OF INFORMATION TECHNOLOGY SERVICES (ITS) RESPONSIBILITIES

- 6.1 ITS reserves the right to manage any mobile device with access to institutional data, including those that are personally owned.
- 6.2 The university reserves the right to monitor the activity of personal mobile devices when they are in the university network.
- 6.3 The university is not responsible for damage to personal content due to university management functions imposed on the device.
- 6.4 The organization can disable any mobile device access to corporate resources at any time deemed necessary.

Related Statutes, Policies, or Requirements

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

Contact Office

Payroll Office
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