

Employee Mobile Communication Agreement and Procedures

Reference PPM 2.70. 7 - 8

- I. Employee owned cellular plans and devices with reimbursement from the University in the form of additional compensation.

PPM 2-70.7.b " If an employee requires a cellular phone in order to perform his/her duties, the employee, with approval of the department head, will obtain a personal cellular access plan and cellular phone and will receive an allowance from the University via additional compensation, within approved limits. The additional compensation must be justified by business requirements which necessitate the use of a cellular telephone to perform official university business where such business cannot be accommodated by the use of a landline phone, pager, or other less expensive communication device. Approved procedures must be followed when providing additional compensation for this purpose."

- A. Department managers must determine what type of plan or level of service is required in the performance of an employee's duties. The employee is responsible for obtaining a phone and monthly plan that, at a minimum, meets the level of service required by the department. Because the telephone is owned by the employee, it may be used for personal and business use, but must be available for the performance of responsibilities as designated by the manager. The employee may obtain a larger plan if needed for personal use, but will only receive the amount agreed upon for business use. Bills for the cellular plan and device are the responsibility of the individual, not the department.
- B. Department managers may select a monthly allowance from six allowance levels. The selection must be based on actual business use. The allowed amounts may range between twenty-five (25) dollars and one hundred fifty (150) dollars, in twenty-five (25) dollar increments. Amounts greater than one hundred fifty (150) dollars are allowed if approved by the Cognizant Vice President or Dean. If extraordinary business use 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.
- C. The department may contribute toward the activation of a cellular service plan and the purchase or upgrade of a communication device, if such purchase or upgrade is necessary for the performance of the employee's job duties. The department may also contribute toward the replacement of aging or non-functioning devices, provided the employee's job responsibilities continue to require the use of a cellular device at the time of replacement. All such contributions will be reported as taxable wages. The employee will own the device. Contribution toward the purchase or upgrade of a communication device should be sufficient to purchase a device required for the performance of the employee's duties. The employee may select a more expensive device but will not receive a contribution in excess of what is required to perform his/her duties.
- D. Because the entire University contribution toward the communication device and plan is wages to the employee treated as taxable income, no detailed documentation of personal or business calls is required.
- E. The University contribution toward the communication device and 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 monthly installments from departmental funds as authorized by the department head.
- F. Departments should weigh the added cost of reimbursing an employee for cellular service, i.e. increased University employment taxes, to the savings, i.e. release from administrative time spent on cellular usage substantiation requirements. The additional compensation must be justified by business requirements which necessitate the use of a cellular telephone to perform official university business where such business cannot be accommodated by the use of a landline phone, pager, or other less expensive communication device. Approved procedures must be followed when providing additional compensation for this purpose.

II. APPROVAL

- A. Departments are responsible to determine the budgetary impact of this program, and to determine whether or not an employee's job requires use of cellular service. The University contribution toward the purchase of personally owned services must be directly linked to the employee's job duties and responsibilities.
- B. Department heads are responsible for determining and approving the appropriate allowance amount for an employee based on the responsibilities of the employee's position. 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.
- C. University contributions for employee owned service are not to be based on a particular title or position. Use should be based on the actual job requirements of a faculty or staff member. For example, one individual with a "Computer Administrator" title may perform their work entirely in a campus office and is never on call. Another person with the same position may work entirely in the field and/or may be on call after hours. Supervisors, with the approval of department heads, are responsible for determining when cellular services are warranted.
- D. The employee and the manager/supervisor must sign an agreement that justifies the business need for a cell phone which outlines the requirements that the employee will obtain a phone and service plan that meets department requirements, and make it available when needed (as defined by the department, i.e., for on call use).
- E. For employee owned devices and plans, copies of the approval forms/agreements used to process University contributions, as well as receipts or other valid evidence of purchase, shall be retained by the department for four years.
- F. Approval forms, agreements, telephone bills, and documentation records must be retained for internal or external audit purposes, and should be reviewed annually.

III. RECOMMENDED VENDORS/SERVICE PLANS

- A. Departments and employees should, where possible, purchase telephone plans that are available from OIT approved vendors participating in University, state, or regional (WSCA) contracts. In most cases, contracted discounts are available to employees, however, the employee discount amounts may vary, depending on the selected vendor. Recommended service plans may be viewed at <http://www.it.utah.edu/services/phones/cellular.php>
- B. Notwithstanding III.A., an employee may purchase any communication device or service plan that meets the job requirements specified by the supervisor or department head, regardless of price; however, the employee will be responsible for any additional expenses above the University contribution approved by the department.

IV. EMPLOYEE RESPONSIBILITIES

- A. The employee is responsible for the selection of and enrollment in a communication service plan. The plan must, at a minimum, cover the requirements identified by the supervisor and approved by the department head. The employee may select service from any vendor whose service meets the requirements of the employee's job responsibilities as determined by the supervisor and approved by the department head.

- B. An employee receiving a University contribution for cellular service must provide his/her department with the phone and/or PDA number of the communication device within five working days of activation.
- C. The employee must be able to demonstrate that the monthly bill is at least the amount of the University contribution. If the monthly bill does not, on average, equal or exceed the amount of the contribution, the supervisor may adjust the amount of the contribution to reflect the lower bill amount or may discontinue the contribution to the employee's cellular service.
- D. 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, he/she continues to be responsible for the contractual obligations of the cellular service plan.
- E. An employee receiving a University contribution toward the purchase of cellular devices or services 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 device.

**Employee Cellular Services Agreement
Employee Owned Cellular Devices
and Service Activation Fees
One Time Allowance - Page 1**

Name (Last, First, MI) EmplID

Department Office Phone

Work Address E-mail

The following department contribution toward the one time purchase of a communication device is approved:

(Initials of Department Head required next to device authorized for business use by employee.)

Initials of Dept. Head	Approved \$ One Time	CELLULAR PHONE DESCRIPTION: Make and model of Cellular Telephone, Smart Phone, Data Card, or other device.
		SERVICE ACTIVATION FEES (if applicable)
		TOTAL APPROVED ONE TIME CONTRIBUTION

Business justification and/or comment and explanation:

BU	ORGID	FUND	ACTIVITY	PROJECT*	ACCOUNT**	AU	AMOUNT***

* If the project is a contract or grant, approval of Research Accounting is required.
 ** Non-personal services only
 *** Dollar amount only – no percentages

Send completed form to Payroll
420 Wakara Way

Must equal
"Total Approved
One Time
Contribution"

**Employee Cellular Services Agreement
Employee Owned Cellular Devices
and Service Activation Fees
One Time Allowance- Page 2**

I have read the terms of:

Employee Mobile Communication Agreement and Procedures
(Reference PPM 2.70. 7 - 8)

I understand the employee responsibilities as outlined. I understand that the University's contribution toward cellular service activation fees, if applicable, and the purchase of a cellular device is taxable income and is NOT part of my base salary and that any device purchased is my personal responsibility. I also certify that the communications device will be used in the performance of my University of Utah job responsibilities as defined by my supervisor. I am responsible for the payment of any cost that exceeds the approved University contribution.

I understand that I am not authorized to use a cellular phone to conduct the business of the University of Utah while operating a motor vehicle.

This agreement supersedes previously executed agreements.

Employee Signature _____
Date

APPROVED:

Supervisor (required) _____
Date

Department Head Signature (required) _____
Date

[Print Form](#)

Employee Cellular Services Agreement Employee Owned Cellular Telephone Plans

Monthly Allowance - Page 1

Name (Last, First, MI) EmplID

Department Office Phone

Work Address E-mail

The following department contribution toward the monthly recurring charges for a cellular telephone plan is approved:

(Initials of Department Head required next to plan authorized for business use by employee.)

Initials of Dept. Head	Approved \$ Monthly	CELLULAR PLAN DESCRIPTION: vendor name, required minutes, text messaging, long distance, data plan, etc.

CHECK HERE TO DISCONTINUE THE MONTHLY REIMBURSEMENT.

Business justification and/or comment and explanation:

BU	ORGID	FUND	ACTIVITY	PROJECT*	ACCOUNT**	AU	AMOUNT***

* If the project is a contract or grant, approval of Research Accounting is required.
 ** Non-personal services only
 *** Dollar amount only – no percentages

Send completed form to Payroll
420 Wakara Way

Must equal
"Approved \$
Monthly"

**Employee Cellular Services Agreement
Employee Owned Cellular Telephone Plans
Monthly Allowance - Page 2**

I have read the terms of:

Employee Mobile Communication Agreement and Procedures
(Reference PPM 2.70.7 - 8)

I understand the employee responsibilities as outlined. I understand that the University's contribution toward the purchase of a monthly cellular plan is taxable income and is NOT part of my base salary and that contract provisions of any communication service plan entered into under this program are my personal responsibility. I also certify that the communications plan will be used in the performance of my University of Utah job responsibilities as defined by my supervisor. I am responsible for the payment of any cost that exceeds the approved University contribution.

I understand that I am not authorized to use a cellular phone to conduct the business of the University of Utah while operating a motor vehicle.

This agreement supersedes previously executed agreements.

Employee Signature _____
Date

APPROVED:

Supervisor (required) _____
Date

Department Head Signature (required) _____
Date

Cognizant Vice President or Dean (required if greater than \$150) _____
Date

[Print Form](#)

Step by Step Procedures:

1. Determine whether or not an employee requires a cellular telephone to perform his/her duties.
2. Determine the level of service required and the one time and monthly amounts that will be reimbursed.
3. Refer employee to Cellular Services web site to select a plan and telephone device that, at minimum, meets the requirements of the job.
4. Fill out the agreement for one time charges and the agreement for monthly charges to be reimbursed.
5. Obtain supervisor and department head approval.
6. Send approved and signed agreement / forms to Payroll, 420 Wakara Way.
7. Retain a copy of approved forms in department and employee files.
8. If employee currently has a University owned, department paid cellular service:
 - a. If employee wishes to keep the same telephone number, and current service is provided by Cingular and billed by NetCom:
 - i. After employee selects a vendor, plan and device, department head sends a TEO to NetCom with the cellular number. Indicate that service will change to personal responsibility and if service will stay with Cingular or will change to another vendor.
 - ii. After processing the TEO, NetCom will contact employee with the necessary information and instructions to proceed.
 - b. If employee wishes to keep the same telephone number, and current service is not billed by NetCom and the department pays the bill directly to the service provider (vendor):
 - i. the department will contact the existing vendor and release the number for personal liability.
 - ii. If changing service to another vendor, release the number to be ported to another vendor.
 - c. If employee does not want to keep the same telephone number and current service is provided by Cingular and billed by NetCom:
 - i. the employee will select a vendor and establish new service.
 - ii. the employee will send a TEO to NetCom requesting disconnection of the old service.
9. If the employee uses payroll deposit to distribute income to multiple accounts (savings, checking), please visit this link: http://www.acs.utah.edu/acs/forms/Direct_Deposit_EPay_System_Manual.pdf for instructions to ensure the desired distribution.
10. The employee will provide a copy of the cellular bill, including service activation fees, monthly charges, and the cost of the new device to the supervisor to be filed with agreement forms.