**Policy Name:** Mobile Communication Device Usage Policy

**Responsible Department:** Materials & Resource Management

**Approving Body:** Policy Committee

**Approved Date:** Tuesday, December 15, 2014

**Purpose:**
This policy addresses the use of mobile communication devices for business purposes; and methods for making communication devices available to employees.

**Policy:**

**Overview**
The University, in order to ensure compliance with IRS regulations, will allow two methods for providing an employee use of cellular telephones, pager, PDAs (Personal Data Assistance), Smart phones and mobile data devices (hereafter, referred to as mobile communication devices) for official University business when the employee has a bona fide business need for a mobile communication device.

**Types of Mobile Communication Devices:**

**Mobile Data Card & USB Modems:** devices that allow access to mobile broadband data services via cellular network and giving broadband data access to university networks and internet access remotely; primarily for data connectivity.

**Limited Data Mobile Device:** devices that have a small, primarily text-based screen, with data services usually limited to SMS (short message service) and WAP (Wireless Access Protocol) access. Typical examples of these devices are cellular phones.

**Basic Data Mobile Device:** devices that have a medium-size screen, menu or icon based navigation via a thumb-wheel or cursor, and which offer access to e-mail, address book, SMS and a basic web browser.

**Enhanced Data Mobile Device** devices that have medium to large, stylus- based navigation and offer the same features as the “Basic Data Mobile Devices” plus native applications such as Microsoft Office Mobile applications (Word, Excel, PowerPoint) and custom corporate
applications such as mobilized versions of SAP (Systems Applications and Products), Intranet portals, etc. Typical devices include those running Windows Mobile 2003 or version 5, such as Pocket PCs.

Two Methods for Mobile Communication Devices to be Available to Employees:

1. University Owned Mobile Communication Devices
A department may purchase and own mobile communication devices which may be loaned temporarily to individual employees. The mobile communication device is University property and will be used by the employee for University business purposes only. Such University owned mobile devices can only be used for University business except in an emergency situation. This may result in employees carrying two mobile communication devices; one owned by the University and one for personal usage.

This option is limited to personnel whose responsibilities require them to assume intermittent on-call responsibilities as part of their job requirements. This is also available to departments utilizing the service for limited, job specific purposes. To qualify under the on-call provision, the mobile communication device is assigned to the employee only during on-call periods. No WNMU employee may be issued a University owned mobile communication device and service on a permanent basis.

1.1 Establishment of Service
A department wishing to obtain a University owned device can make arrangements through the MRM Office at 538-6169. The most economical service plan that meets individual business needs must be chosen. Dean/Department Chair/Director must provide written justification for a University-owned mobile communication device and the associated service plan by submitting a completed WNMU Mobile Communication Device On-Call Justification Form to the MRM Office.

Western New Mexico University currently utilizes the State of New Mexico contracted provider. The contract provides discounted pricing and the ability to move between service plans. Call the MRM Office at 538-6169 for more information.

1.2 Departmental Responsibilities
The Vice President and Dean/Director/ Department Chair are responsible for:
- Determining if an employee’s duties necessitate the need for a mobile communication device;
- Identifying the funding source;
- Determining the monthly plan amount based on business need;
Completing the WNMU Mobile Communication Device On-Call Justification Form and submitting to the MRM Office;

Establishing service and obtaining a university phone;

Establishing a procedure for checking in and out the mobile communication device and documenting usage; and

Submitting monthly bill documenting use to MRM Office within 5 working days of receipt.

University policy requires that the department and the on-call employee(s) substantiate all business related usage by certification via signature of the monthly bill provided by the MRM Office to comply with IRS requirements. The following detailed documentation of business use on university owned mobile communication device shall be provided on each itemized charge on monthly bill provided by the MRM Office:

- Individual spoken to
- Business purpose

Personal use of a University owned device is strictly prohibited. The “lending” of University owned mobile communication devices is considered a working condition fringe benefit and the value of all substantiate business use is excluded from the employee’s gross income. Any unsubstantiated or personal usage must be reimbursed to the University within ten (10) working days of invoices received via email from the MRM Office. If any one of the above requirements is not met, the total value of usage (business and personal) must be included in the employee’s gross income. (Employee may then be able to deduct business usage on their personal income tax return under the miscellaneous itemized deduction requirements). **It is the department's and employee’s responsibility** to report all unsubstantiated or personal use to the MRM Office in order for the employee to be taxed according to IRS regulations on the monthly bill.

### 1.3 Employee Responsibilities
The employee is responsible for:

- Signing the WNMU Mobile Communication Device On-Call Justification Form;

- Ensuring the mobile communication device is only used for business use;

- Ensuring the mobile communication device is protected from damage or unauthorized use;
Ensuring the mobile communication device is checked in and out based on departmental procedure; and

Providing detailed documented usage of the mobile communication device.

2. Employee Owned Mobile Communication Devices
A department may elect to provide a monthly allowance to cover employee’s mobile communication device expenses for business purposes. The monthly allowance is determined by estimating the anticipated level of service required in the performance of an employee’s duties. The department may provide an additional allowance, initially and on a periodic basis of every two years, for the activation and the purchase or upgrade of a mobile communication device, if necessary, for the performance of the employee’s job duties. Allowance is not intended to fully reimburse the employee for the out of pocket expense for monthly service plan given that the current device is owned by the employee and available for both personal and business use.

Allowances and any payment associated with the allowance plan which are paid to the employee are considered taxable compensation by IRS guidelines and accordingly are subject to required tax withholdings. Taxes incurred are the responsibility of the employee and will not be reimbursed to the employee. Allowance payments are not considered a part of the employee's wages for retirement purposes; therefore, payments are not subject to retirement deductions. The allowance does not constitute an increase to base pay and will not be included in the calculation of pay increases.

2.1 Establishment of Allowance
An allowance must be requested using the WNMU Mobile Communication Device Allowance Authorization Form. The request may be made any time during the fiscal year. Once an allowance has been established it will remain in effect until a new allowance form is submitted to initiate a change or termination, unless date of termination is provided on current form. An employee is prohibited from receiving an allowance when the device is no longer active or needed. Allowance will be provided on a prorated basis based on the dates indicated on the WNMU Mobile Communication Device Allowance Form. Allowance will automatically terminate upon employee termination and will be prorated accordingly.

2.1.1 Determination of Monthly Allowance Amount
The monthly plan allowance amount should only cover the estimated business-related costs. In no case should the amount exceed the cost of the employee’s monthly service. Determination of allowance amount is initially made at the department level and indicated on the WNMU Mobile Communication Device Allowance Form. Further approval is required as indicated on the form. Documentation showing the cost of the service plan and the initial start-up cost, if applicable, must be submitted to the MRM Office within 30 days of start date of the allowance authorized for the employee. Employee is responsible for notifying the MRM Office of any changes on the service plan as a result of conducting University business. Documentation must be submitted to
the MRM Office at a minimum on an annual basis, but can be requested at any time by the University. Failure to do so may result in disciplinary action and/or the cancellation of allowance payment.

### 2.1.2 Acquisition or Replacement Allowance

The periodic allowance amount for acquisition or replacement of a mobile communication device is available every two years from the date of initial allowance authorization. The rate will be determined based on estimates of current market acquisitions. Please contact the MRM Office for current amounts. Lost mobile communication devices will not be covered, unless it may be covered by the conditions set forth above. Employees are encouraged to purchase insurance through their provider.

### 2.1.3 Fees for Contract Cancellation

If a University action results in termination of the employee’s mobile communication device service contract prior to the end of the associated contract period, the University will reimburse any associated cancellation fees. Employees will be required to provide documentation from the service provider certifying the disconnection has occurred. Reimbursement will also require Director/ Department Chair/Dean, Vice President and the MRM Office approval.

### 2.2 Departmental Responsibilities

The Vice President and Dean/Director/ Department Chair are responsible for:
- Determining if an employee’s job duties necessitate the need for continual access to a mobile communication device;
- Identifying the funding source;
- Determining the requested monthly allowance amount based on business need; and
- Completing the *WNMU Mobile Communication Device Authorization Form* and submitting to the MRM Office.

### 2.3 Employee Responsibilities

The employee is responsible for:
- Signing the *WNMU Mobile Communication Device Authorization Form*;
- Providing the MRM Office with documentation showing the cost of the service plan and the initial start-up cost, if applicable, within 30 days of the start date of the allowance;
- Notifying the MRM Office of change in service plan as a result of conducting university business;
- Submitting documentation of service plan upon request by the University;
☐ Retaining an active mobile communication device service plan as long as allowance is disbursed;

☐ Providing notification to the department within three (3) days of inactivation; and

☐ Determining contract terms and payment to service provider.

The employee owns the device and may use the device for both personal and business purpose as needed. Additional features or services may be added at the employee’s own expense.

2.4 Disbursement of Allowance
Approved allowance will be disbursed by Payroll concurrently with the employee’s base contract pay. Initial and ending payment of allowance will be prorated according to dates of service required for business purposes.

Infrequent Use of Mobile Communication Devices for Business Purposes:
If an employee’s job duties do not necessitate the need for a mobile communication device, then the employee is not eligible for an allowance to cover such expenses. Employees not eligible for an allowance can request reimbursement of business calls incurred on their personal device provided that the reimbursement for per-minute charges is limited to the total overage charge indicated on the invoice and authorization is received in advance in writing, except in an emergency situation.

Procedures:
None