

Rule 4-005A: Reimbursing Employee Mobile Communications Cost

Reference Policy 4-005 III.B

I. Employee owned cellular plans and devices with reimbursement of business expenses from the University.

- 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. Plans may include data and texting services if those services are required to perform the employee's job responsibilities. 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 more robust plan if needed for personal use, but will only be reimbursed for 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 reimbursement amount in consultation with the employee using the form: Cell Phone Reimbursement Form. The amount should reflect the typical, month-to-month costs incurred for business usage of the phone. If extraordinary business use results in a billed amount that is significantly more than the reimbursement amount, additional reimbursement may be sought through normal expense reimbursement procedures.
- C. The department may reimburse the business costs for 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 reimburse the employee for 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. The employee will own the device. Reimbursements for the cost to purchase or upgrade 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 reimbursement in excess of what is required to perform the employee's duties. Business costs for service activation and the purchase of cellular devices is calculated using the same instructions in paragraph B.

- D. Because the entire University contribution toward the communication device and plan is a reimbursement of business expenses, no detailed documentation of personal or business calls is required.
- E. The University reimbursement of the business cost to acquire a 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. The reimbursement of the business cost of cellular plans, activation fees and purchase of a cellular device 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.

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 reimbursement of 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 reimbursement 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 reimbursements 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/Managers are responsible for determining when cellular services are warranted.
- D. The employee and the manager/supervisor must sign an agreement [the reimbursement form] 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 specified 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 reimbursements, 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 must be reviewed and renewed annually using the guidance described in paragraphs I.B-C. Reimbursements will be terminated for agreements that are not renewed annually.

III. RECOMMENDED VENDORS/SERVICE PLANS

- A. Departments and employees should, where possible, purchase telephone plans that are available from UIT 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. Discounted employee plan information is accessible at https://uofu.service-now.com/uitkb?id=uu_kb_article_view&sysparm_article=KB0000690
- B. Notwithstanding the guidance outlined in 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 reimbursement 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. The employee is responsible for selecting a cellular service provider that provides service coverage to meet the business need.
- C. An employee receiving a University reimbursement for cellular service must provide the employee's department with the telephone number of the communication device within five working days of activation.
- D. 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. The employee must provide a copy of the employee's cellular service bill annually.

- E. 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, the employee continues to be responsible for the contractual obligations of the cellular service plan.
- F. An employee receiving a University reimbursement toward the purchase of cellular devices or services must notify the employee's department head within five working days of the inactivation of communication service or of the loss or theft of the communication device.

V. History

Editorially revised April 5, 2022 to replace gender-specific pronouns.