University of Northern Iowa

Policyx.xx Compensation for personal communication devices and remote Internet service

**Purpose**

To assure that supplemental compensation provided to employees to provide access to portable communication devices and/or remote Internet service for University business is provided in a manner that is justifiable, documented, fair, consistent, and compliant with applicable law.

**Policy**

The University of Northern Iowa recognizes that employees’ performance of certain job responsibilities is enhanced by access to portable communication devices and/or use of remote Internet service.

The University will allow employees who provide access to personally-owned and maintained portable communication devices and remote Internet service to be compensated for provision of said via taxable monthly allowances, as approved by a dean or vice president, and in conformance with U.S. tax regulations and practices being adopted at peer.

Departments and colleges may establish policies that are more restrictive, in terms of eligibility and compensation amount, than this University-wide policy.

**Definitions**

Communication device: A cell phone or personal digital assistant that allows for two-way communication.

Remote Internet service: Any method for bringing Internet service to a computer for the purpose of performing work-related duties at a location other than a University office.

**Procedures**

**Acquisition of communication devices and remote Internet service**

University employees who meet the eligibility requirements for business use will be given supplemental compensation to cover the approximate monthly cost of a communication device and/or remote Internet service. The monthly allowance shall be based on the approximate proportion of the service that is used for business purposes, not to exceed the actual monthly service cost incurred by the employee for the communication device or remote Internet service. This amount is subject to the approval of a dean or vice president (or designee).

The following allowance limits shall apply:

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| Allowance Type | Allowance Amounts |
| Cellular voice/text messaging service | Up to $90/month with the following guidelines:  $45/month for light usage  $65/month for medium usage  $90/month for heavy usage |
| Cellular device date service associated with devices such as smart phones and personal digital assistants | Up to $30/month |
| Cellular wireless modem service associated with devices such as laptop computers | Up to $30/month |
| Remote Internet service | Up to $25/month |
| Communication device equipment costs | Up to $100, paid once every two years |

These rates are reviewed annually and adjusted as necessary based upon a review of typical plans used by University staff, available discount pricing and guidelines of federal and state agencies.

Under no circumstances should the monthly allowance exceed the actual amount of the employee’s plan.

If calculating an allowance different than the suggested amounts above the following formula should be used:

# of minutes used for university business = % of plan used for university business

Total # of minutes I personal plan

Calculate the cost of the base plan, adding the cost of text messaging and prorated taxes, but do not include additional phones or other services specifically identified above, i.e. data plans.

The calculated allowance is the cost of the base plan multiplied by the percentage of minutes used for university business.

Purchase of a communication device and/or remote Internet service is the responsibility of the employee; replacement of a communication device, including those lost or damaged, is the responsibility of the employee. The university assumes no liability for any employee-owned communication devices or service plans.

Employees will provide the appropriate university personnel with current access numbers for the communication device within five working days of activation. It is the expectation of the university that all employees who use their personal cell device to conduct university business use voice mail and ring tones that are professional. If, in the judgment of the approving authority the voice mail and/or ring tones are not professional, the approving authority will withdraw approval of the compensation.

The employee must retain an active cellular service or Internet service contract as long as the allowance is in place. The employee agrees to notify their department within 30 days if they no longer meet eligibility requirements, fail to replace non-working, damaged, or lost devices, select a lower priced plan or fail to maintain a service plan. Because the cellular device is owned personally by the employee and the allowance provided is taxable income, the employee may use the communication device and/or remote Internet service for business and personal purposes, as needed. The employee may, at his or her own expense, add extra services or equipment features as desired.

**Eligibility requirements for providing communication devices or remote Internet service allowance**

The guiding principle for eligibility is that the use of a communication device or remote Internet service by an employee is *for the benefit of the University, rather than for the convenience of the employee.*

Employees are eligible to receive supplemental, taxable compensation, subject to the approval of a dean or vice president (or designee), if they meet *all* of the following criteria:

1. the employee's job requires him or her to be readily accessible for frequent contact or critical contact with the public or with University administrators, faculty, staff, or students; *and*
2. the requirement for accessibility extends to time away from campus (at home or traveling), involves on-call responsibilities, or the employee's job limits his or her access to regular land-line telephones or Internet access that would satisfy the required business communication needs; *and*
3. a strong business case can be made that supports the University incurring the cost of the service.

In order for an employee to receive supplemental compensation under this policy, the employee must complete a “Request for Cellular Communication Device and/or Remote Internet Service Allowance” Form, annually and attach a monthly service bill to initiate payment of the allowance. An updated allowance form is required if employee changes positions or transfers within the university.

**Equipment costs**

Departments may make a one-time taxable payment to the employee through the payroll system not to exceed the actual documented cost of the equipment. When applicable, these types of reimbursements may not be made more than once every two years*. In all cases, the employee assumes ownership and all maintenance responsibility for the equipment.*

**Other circumstances**

Departmentally owned contracts with pooled-minute plans. Certain units may have special needs that justify departmental ownership of cell phones with a pooled-minute plan. Transportation employees, maintenance personnel, custodians, information technology services, and police officers are examples where phones are assigned or rotated among employees, *or where the employees are covered under a bargaining unit.* This would also include organizations that have multiple employees sharing a single cellular phone for on-call rotations. Faculty and staff may qualify for only intermittent and temporary use of departmentally owned cell phones, when the department determines there is a valid, documented business need. In this instance, the communication device can be provided to the employee under a pooled-minute plan for the department. Routine personal calls are not allowed on these contracts and are considered a violation of University policy.

Pagers. Some departments currently use pagers for their communication needs. Since the cost of pagers is very nominal and because potential personal use does not pose a financial risk to the University, it is recommended that departments pay for pagers directly, therefore eliminating the need for reimbursement of these expenses.

Exceptions. Employees who do not qualify for the supplemental compensation may submit an expense reimbursement request for occasional, incremental business expenses. Incremental business expenses are those calls that result in additional costs that are above and beyond the employee's normal calling plan (e.g., excess minutes, roaming charges).

When requesting reimbursement, the telecommunication expenses incurred by employees must be additional (incremental) costs and must be substantiated and documented with a copy of the bill in accordance with University policy and with applicable federal and state laws and regulations.

An example of a bona fide policy exception would be occasions where employees are traveling for University business and make calls to work that involve roaming charges. The University may reimburse those employees for their additional out-of-pocket roaming charges.

International expenses. For employees who receive supplemental compensation, this policy allows for reimbursement of incremental expenses incurred when international travel is involved for official business calls and data transfer. Such reimbursement should be treated as travel expenses and sought at the same time as other travel expense reimbursement.