

**Communication Allowances**  
**Standard Administrative Procedure**  
**Supplements TAMUS Regulation 25.99.09**  
**Effective August 25, 2011**

**1. GENERAL**

- 1.1 West Texas A&M University recognizes that the performance of certain job responsibilities may be enhanced by the provision of personal communication devices. Departments may elect to obtain and provide such devices to an employee whose job duties necessitate the provision of such equipment. Alternatively, the department may elect to monetarily contribute to the employee's purchase and operation of personal communication devices under the provisions of this Procedure. Communication Allowances shall be comprised of two components:
- a) One-time Communication Equipment Allowance, which provides a contribution for equipment and activation fees, and
  - b) Monthly Communication Plan Allocations, which provide salary supplements for service plans.
- 1.2 A personal communication device acquired by provisions of a Communication Allowance contribution is considered to be the property of the employee and may be used in any way the employee deems appropriate. Contributions made to the employee by WTAMU in the form of a One-time Communication Equipment Allowance and/or a Monthly Communication Plan Allowance are considered taxable compensation subject to required tax withholdings. A Communication Allowance is not considered to be an entitlement and is not part of an employee's base salary. The Monthly Communication Plan Allowance shall be paid in equal installments from departmental funds as a salary supplement and is provided to the employee only for as long as the employee qualifies for the allowance under these provisions.

**2. APPROVAL**

- 2.1 Department heads are responsible for determining which positions necessitate personal Communication Allowances. Granting a Communication Allowance to an employee must be directly linked to the employee's university related job duties and responsibilities.

**3. ESTABLISHING COMMUNICATION ALLOWANCE AMOUNTS**

- 3.1 **Communication Equipment:**  
The Director of Purchasing Services shall annually publish the Communication Allowance rates for the purchase of mobile communication devices. An employee may purchase communication equipment for which the purchase price exceeds the established One-time Communication Equipment Allowance; however the employee shall be responsible for all additional expenses.
- 3.2 **Communication Service Plans:**  
Department heads are responsible for determining the appropriate Plan Access Limits for individual employee's job position and the service plan allowances published by Purchasing Services. Plan Access Limits should include a determination of an appropriate number of plan minutes, long distance calling options, and other plan

features. The employee may elect a more expensive plan; however, in such case the employee shall be responsible for all additional expenses.

3.3 Communication Allowance Provisions/Reimbursement for Equipment and Activation Fees:

Employees who secure communication equipment and services under the provisions of this procedure shall receive a one-time contribution from WTAMU consistent with the allowances established by the System Office to offset related expenses. Equipment purchases include telephones, batteries, hands-free devices, cases, carrying devices, chargers, and data cabling. In order to receive a reimbursement for the purchase of equipment an employee must submit a copy of the receipt showing proof of the equipment purchase. The receipt should be attached to a Service Request form.

3.3.1 Reimbursements will also be made for one-time service activation fees and taxes consistent with the allowance limits established by the System Office.

3.3.2 A department shall process reimbursements in accordance with the One-time Communication Equipment Allowance provisions established by Payroll Services.

3.4 Monthly Salary Supplements:

A contribution toward monthly expenses incurred in relation to the provision of a communication service plan (calling plan, calling features, paging services, and taxes) shall be provided in the form of a monthly salary supplement paid to the employee. The employee will be provided an amount consistent with one of the communication service allowances and will be paid separately from the employee's regular paycheck and is subject to FICA and tax withholding.

3.4.1 The department shall process a service the Service Request form.

3.4.2 When an employee elects a service plan that exceeds the approved plan limits selected by the department, the employee will be provided a salary supplement ONLY for the amount approved by the System. The employee is responsible for payment of monthly service regardless of whether that amount exceeds the monthly System communication allowance.

3.4.3 During the budget planning cycle, the department head shall evaluate the Communication Allowance monthly salary supplement and the appropriateness of Plan Access Limits and make necessary adjustments. Monthly Communication Allowance salary supplement may be established at any time in a fiscal year but must remain constant in amount through the remainder of that year.

3.4.4 An employee may receive no more than one voice allowance and one data plan allowance regardless of the number of mobile communication devices an employee chooses to own or operate. Departments and colleges are not allowed to establish policies that differ from the university-wide procedure. In general, WTAMU does not:

- a) Purchase cell phones, tablets, or other mobile devices for individual employees.
- b) Pay directly for employee service plans for such devices.
- c) Carry service contracts for these devices.

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.

A mobile communication device 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 communication device, other than a University-owned device, is personal to the employee. WTAMU will have no obligation or make any guarantees with respect to such service contracts.

#### **4. EMPLOYEE RESPONSIBILITIES**

- 4.1 The employee is responsible for the actual selection of and enrollment in his/her communication service plan.
- 4.2 An employee receiving a Communication Allowance must provide to his/her department the current phone number to the communication device within five working days of the activation of that number.
- 4.3 The employee is personally liable for contract stipulations including payment of all expenses incurred (including long distance, roaming fees, and taxes). In the event that an employee leaves the position that qualified for a Communication Allowance, he/she continues to be responsible for the contractual obligation of the communication plan.
- 4.4 An employee receiving a Communication Allowance must notify his/her department head within five working days of the inactivation of communication service or in the event that the communication equipment is lost or stolen.
- 4.5 An employee receiving a Communication Allowance from WTAMU may not receive reimbursement from the university or another component of the Texas A&M System for use of communication equipment or services.
- 4.6 University-owned Devices:  
Employees are responsible for the following:
  - a) Reimbursing WTAMU for the value of any personal use. WTAMU acknowledges that incidental use not initiated by the employee is possible but under any circumstances, it should be both infrequent and nonroutine. WTAMU also recognizes that there may be emergency or extenuating circumstances under which the phone is needed for personal use. Those occasions also must be rare and nonroutine in nature. If personal use occurs under one of these circumstances, the employee must reimburse the member for the value of the personal use. If a call does not have an itemized cost because it falls within allowable minutes for the month, a prorated cost must be assigned;
  - b) Ensuring that the substantiation requirements of the IRS are satisfied;
  - c) Ensuring the physical protection of the device from damage and unauthorized use;
  - d) Ensuring that the device is returned to the member when it is no longer needed or the employee terminates employment with the member; and
  - e) Completing a monthly log for University-owned devices (see form).
- 4.7 Employee-owned Devices:  
Employees are responsible for the following:
  - a) Paying all amounts due as agreed between the employee and cellular communication device/service provider;

- b) Providing the member with the current access number of the communication device within five working days of activation; and
- c) Notifying the member within five working days of de-activation of the device or service. An employee is prohibited from continuing to collect a monthly cellular communication service allowance when the device or service is no longer active or no longer needed for the performance of the employee's job responsibilities.

## 5. DEFINITIONS

- 5.1 Mobile Communication Devices (MCD): Devices capable of using the services provided by a public/private cellular or satellite network, including but not limited to cell phones, smart phones, satellite phones, e-readers, tablets and portable email devices. For purposes of this policy, laptop computers are not considered MCD.
- 5.2 Mobile Equipment Allowance: An equipment allowance to offset the purchase price of a mobile communication device.
- 5.3 Monthly Mobile Communication Service Allowance: A taxable monthly allowance to compensate for business use of a personal device.
- 5.4 Official Business Need: The provision of a mobile 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 need 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 series, or
  - d) The employee is a member of key personnel needed in the event of an emergency.