

**The University of Alabama in Huntsville**  
**Policy on Wireless Communication Device Supplements**  
**and Cellular Telephone Use**

**Policy:**

Subject to the appropriate approvals, UAHuntsville will allow employees whose job duties require them to be accessible outside of normal working hours to elect the policy option referenced below for cell phones or other wireless communication devices (ipads, tablets, etc.).

Eligible employees can receive a bi-weekly, taxable supplement to their pay and then make their own arrangements for their wireless communication device directly. Employees must follow the procedures noted below to enroll.

**Rationale:**

Two options are allowed by current IRS regulations. The university has elected to offer a reimbursement that is a taxable benefit. This option is most advantageous, requires less paperwork for employees and departmental personnel, does not require logs of all calls to be maintained, and does not result in records of all calls being subject to open records laws. This option also allows employees to retain their cell phone numbers, if desired, if no longer employed by the University.

**Transition:**

Immediately upon approval of this policy and authorization by the appropriate supervisor/vice president, employees may participate in the Payroll Supplement Policy. The supplement will go into effect the month following employee notification to Payroll Services.

**Policy Guidelines / Procedures:**

Employees desiring a wireless communication device supplement must comply with the following procedures:

- A. Application.** If an employee's job duties require spending considerable time away from their office or work area or require them to be accessible outside of normal working hours, he/she may apply for a wireless communication device supplement with approval by the employee's supervisor and the appropriate vice president. Approval of the supplement shall remain in effect until terminated pursuant to the terms of this policy. A wireless communication supplement is not an entitlement and may be changed or withdrawn by the University at any time.
  
- B. Amount of Supplement.** The amount of the supplement is established as a maximum of \$45 per month for voice, \$45 per month for data or \$95 for voice and data service. These amounts will be reviewed annually and revised as warranted.

No more frequently than every two years, an employee may request a wireless communication equipment supplement. Employees may request a supplement for a cellular phone, a wireless device, or both, as their job requires. Upon approval of such

request and submission of an invoice showing the date of purchase and purchase price of the equipment, the employee shall receive a lump sum reimbursement of eighty percent (80%) of the cost of a new wireless communication device, not to exceed five hundred dollars (\$500). A maximum of one item from each of the following accessory types will be reimbursed: batteries, hands-free devices, cases, chargers, and data cabling. Reimbursements will also be provided for one-time service activation fees and taxes.

- C. Payment of Supplement.** The wireless communication device supplement shall be paid to the employee on a bi-weekly basis as part of the employee's bi-weekly compensation. The supplement is a taxable fringe benefit and is subject to withholding requirements. The supplement is not an increase in base pay and will not be included in calculations of percentage increases in pay, retirement contributions, or other similar calculations.
- D. Contracting for Services.** Employees who receive approval for a wireless communication device supplement are responsible for selecting and contracting with a service provider in their own name for approved voice service, data service, and wireless communication equipment. The employee must retain an active service provider contract as long as he/she receives the wireless communication device supplement. Any charges by the employee's service provider in excess of the communication supplement are the personal responsibility of the employee and not the University.
- E. Use of Equipment.** Because the employee owns the equipment personally and the supplement is provided as taxable income, the employee may use the communication device for both business and personal purposes. Maintenance and service of the equipment is the personal responsibility of the employee. Use of the equipment in any manner contrary to local, state, or federal law will result in termination of the wireless communication device supplement.
- F. Contract Changes.** The employee shall bear the cost of any service provider contract termination fees if the contract is terminated at the election of the employee or due to a violation of this policy by the employee. The University shall bear such costs in the event the termination of the employee's service provider contract is required due to a change in University policy or other reason unrelated to the employee's violation of this policy.
- G. University Email Service. I.T. Solutions** has developed procedures to configure your device to check email on the campus system. These procedures can be accessed at <http://www.uah.edu/admin/helpdesk>. The helpdesk email address is [helpdesk@uah.edu](mailto:helpdesk@uah.edu).
- H. Ownership.** If the employee discontinues employment with the University, he/she will retain ownership of their wireless device.

**Infrequent Use of Personal Cell Phone:**

If an employee is not eligible for a wireless communication device or supplement, or chooses not to apply for a device or a supplement, business-related calls made on personal cell phones may be reimbursed by the University under certain circumstances. If the employee uses a personal cell phone to make business-related calls, the cost of such calls may be reimbursed if the business-related call causes the individual to exceed the number of minutes included in his or her

personal calling plan. A reimbursement form showing any such excess charges attributable to business-related calls may be submitted, with appropriate documentation, to the Office of Accounting and Financial Reporting.