## THE UNIVERSITY OF ALABAMA IN HUNTSVILLE WIRELESS COMMUNICATION DEVICES POLICY

<u>Number</u> 06.04.14

**<u>Division</u>** Budgets and Management Information

Date October 1, 2020

<u>Purpose</u> The purpose of this policy is to allow for reimbursement of wireless

communication products and fees to UAH employees whose job

duties require them.

**Policy** Subject to the appropriate approvals, UAH 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, iPad with data plans, or other wireless communication

devices.

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 called 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 on the next biweekly pay period following notification to Payroll Services.

**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 A wireless communication supplement is not an entitlement and may be changed or withdrawn by the University at any time.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 and accessories not to exceed five hundred dollars (\$500).

- **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 increase 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 equipment. 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 as 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. OIT (Office of Information Technology)
  Has developed procedures to configure your device to check
  email on the campus system. These procedures can be accessed
  at <a href="http://www.uah.edu/oit">http://www.uah.edu/oit</a>. The helpdesk email address is
  helpdesk@uah.edu.
- **H. Ownership.** If the employee discontinues employment with the University, he/she will retain ownership of their wireless device.

**Review** 

**Approval** 

Office of Budgets and Management Information will review the policy annually.

Chief University Council		

Vice President for Finance and Administration
Associate Vice President for Budgets & Financial Planning
President