

POLICY

Effective Date: **DRAFT** 5/01/09
Approved By:

Authority: [Internal Revenue Code Section 274\(d\)\(4\)](#);
[26 CFR 1.274-5T](#); [WAC 292-110.010](#);
[RCW 46.61.667](#); [RCW 42.56](#)

Cancels: See Also: [POL-U5400.05 Using University Resources](#)
[POL-U5950.19 Reporting Loss of University Funds or Property](#)
PRO-U5400.21A Transferring Ownership of University Devices
E-Form Wireless Service Communications Agreement

POL-U5400.21 MANAGING WIRELESS VOICE/DATA DEVICES

This policy applies to all departments and positions that require the use of wireless voice/data devices.

1. Vice President for Business and Financial Affairs Oversees Administration of Policy

The Vice President for Business and Financial Affairs, in consultation with the Chief Information Officer, has overall responsibility for the oversight of the policy and procedures. The daily implementation of the policy and related procedures is delegated to the Director of Human Resources.

2. Supervisors Determine Wireless Communication Needs

When official business cannot be accommodated by the use of a landline telephone, pager, or other communication device, a supervisor may determine, as resources allow, that a wireless device is essential for a valid business need such as the requirement for an employee to be readily accessible, to improve customer service, enhance business efficiency, or provide safety and/or security.

If an employee is required to carry a wireless device, the supervisor will determine whether it is in the best interests of the university to provide the employee with an allowance to apply towards his/her personally owned service plan and device or use a department purchased device. All determinations are to be based only on job function(s) and departmental need, not by individual job title and will be documented on the *Wireless Service Communications Agreement*.

Allowances for employee owned devices may only be approved for permanent employees. Exceptions to this requirement may be made by the appropriate vice president or the President.

3. Service Plan Allowance Provided

Employees required by their supervisor to use a personally owned device will receive a service plan allowance through payroll on a semi-monthly basis.

Exception: Employees will not receive an allowance when they have taken 80 or more hours of unpaid leave during a calendar month (pro-rated for less than 1.0 FTE positions).

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Supervisors will determine an allowance amount that:

- a) Is directly linked to the employee's official duties and responsibilities,
- b) Considers an appropriate number of plan minutes, long distance calling options, data plans, and other features necessary only to fulfill the job responsibilities, and
- c) Is within the tier limits outlined on the *Wireless Service Communications Agreement*.

Exceptions for allowances outside the tier limits require approval by the appropriate vice president (or President when applicable). The allowance may be changed and/or withdrawn by the university at any time.

4. Reimbursement for Employee Owned Device Permitted

The supervisor may approve a reimbursement for a device and accessories only when the official business required of the employee cannot be accommodated by the employee's current device. Employees will be reimbursed for a device according to the reimbursement limits stated in the *Wireless Service Communications Agreement*. If the employee desires a more expensive device and/or accessories for personal reasons, the additional cost is the responsibility of the employee. If the official business use requires 24/7 access to email, employees may be reimbursed for any university fee required for access by Blackberry or other communication devices.

Employees may deduct business related cell phone expenses on their personal income tax returns.

5. Written Agreement and Approval Required For Allowances/Reimbursements

A completed *Wireless Communications Services Agreement* between the supervisor, employee and department director or chair (or vice president or President when appropriate) is required prior to the provision of any reimbursement or allowance.

6. Employees Responsible for Service Plan Enrollment and Contract Compliance

Employees approved for an allowance are responsible for enrolling in or transferring ownership of the service plan. Employees are encouraged to consider purchasing service plans available from approved [vendors](#) offering employee discounts.

The employee must select a service plan and device that, at a minimum, meets the business need for which the allowance and reimbursement has been approved. Fees for additional plan or device features not required for university business are the employee's responsibility.

The employee is responsible for complying with any contract he or she personally signs with a communication service provider, including payment of all expenses incurred.

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7. Employees Receiving Allowance May Be Responsible For Change or Cancellation Fees

Upon termination of employment for any reason, or for the misuse of the device which results in the need to prematurely end or change the service contract, the employee will bear the cost of any fees associated with that change or cancellation. For example, if the employee resigns and does not want to retain the service contract for personal use, the employee is responsible for the resulting cost.

If an administrative decision results in the need to prematurely end or change the service contract, the department will bear the cost of any fees associated with change or cancellation. For example, the employee's supervisor changes the employee's duties and the wireless device is no longer required for University purposes. If the employee does not wish to retain the current contract, change or cancellation fees are reimbursed to the employee by the department.

8. Human Resources Department Will Appropriately Apply Paid Allowances and Reimbursements

Paid allowances and reimbursements issued under this policy:

- a) Are subject to payroll tax withholdings,
- b) Do not qualify as compensation for retirement contribution purposes,
- c) Do not constitute an increase in base pay, and
- d) Are not included in calculations for increase to base pay or establishment of base pay related benefits.

Departments will be charged the employer portion of any resulting increased social security taxes associated with this benefit.

9. Employees Receiving Allowance Must Retain Documentation of Expenses

When requested by a supervisor, employees must provide a monthly bill/statement that includes total taxes and fees paid by the employee for the service plan. The employee should blackout all non-work related activity on each bill to demonstrate the amount of business use. If the documentation does not support the allowance amount, the supervisor may discontinue or adjust the allowance amount. An employee who believes that the monthly bill/statement submitted does not adequately reflect average use may submit additional statements to prove normal business use.

Employees receiving an allowance should be aware that such records are subject to Washington state public disclosure statutes.

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10. Department Owned Cellular Devices May Be Purchased

Departments may purchase wireless devices and service plans for departmental use when operational needs do not necessitate a device to be assigned full time to an individual employee.

Such devices are university property and the department is responsible for the cost and contract obligations of service plans.

Departments may elect to purchase and provide “push-to talk” mobile devices instead of wireless devices. This applies to applications where specialized push-to-talk functions can be restricted to university communications.

a. Personal Use of Department Owned Wireless Devices and Push-to-Talk Devices Prohibited

Use of department wireless and push-to-talk devices is restricted to university business use only including security and safety situations. Personal use of university owned phones may result in the individual being taxed for the total value of the device and service in accordance with IRS regulations.

b. Department Heads Responsible For Ensuring Documentation of Calls

Department heads must ensure employees assigned to use a department wireless device document each incoming and outgoing phone call. The IRS requires that documentation, at a minimum, includes who was contacted and business purpose for each call.

c. Employees Responsible for Lost, Stolen or Damaged Wireless Devices

Employees are responsible for the security and maintenance of devices. If a department owned device is lost or destroyed through the employee’s willful misconduct, the supervisor may require the employee to replace it at the employee’s expense.

Employees must:

- i. Notify their supervisors, as soon as possible but no longer than five working days, of significant damage to, loss or theft of the device, and
- ii. Comply with Reporting Loss of University Funds or Property Policy ([POL-U5950.19](#)).

11. Department Required To Retain Records

Departments are required to retain records for both employee and department owned wireless devices as follows:

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- i. *Employee Owned* - Copies of the bills reviewed (as required in section #9 above) are to be retained by the department for six years after the end of the current fiscal year.
- ii. *Department Owned* – For department owned devices and plans the department retains records of purchase and use in conformance with the University Records Retention Schedule (based on payment method).

12. Department Head Responsible For Reviewing Wireless Device Needs

The department head will review wireless device needs at least annually in order to determine whether department owned devices and employee monthly allowance amounts should be maintained, changed, or discontinued.

When changes to allowance amounts are necessary, the department will immediately complete a new *Wireless Communications Services Agreement*.

13. Costs Must Be Included in Sponsored Projects Budgets

Any wireless device and/or service costs including allowances and reimbursements which are to be directly charged to a sponsored project must be specifically included in the grant proposal and budget justification to be approved by the sponsor. If not included, approval must be obtained from the sponsor by submitting a request through the Office of Research and Sponsored Programs.

14. Use of Handheld Devices Restricted While Driving

Employees must observe applicable laws and ordinances regarding the use of personal communication devices while driving.

15. University Monitors Use

The university reserves the right to monitor the use of all wireless devices used for university business purposes. The devices may not be used to defame, harass, intimidate, or threaten any other person. Employees are prohibited from using wireless devices in an inappropriate, illegal, illicit or offensive manner. As with any misuse of public resources, employees may be subject disciplinary action up to and including termination.

16. Loss or Stolen Devices Using Data Services Must Be Reported Immediately

Employees and supervisors must ensure loss or stolen devices that have data services are reported to Telecommunications immediately for remote deletion of data.