

LOUISIANA STATE UNIVERSITY AGRICULTURAL CENTER

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AG CENTER PS-45
Version: 1

WIRELESS MOBILE COMMUNICATION DEVICES

Purpose

Wireless mobile communication devices have become common place and necessary for some staff and faculty to carry out the role, scope, and mission of the LSU AgCenter in an effective and efficient manner. The cost of the business use of these phones and other devices is large and needs to be properly managed by AgCenter units. Pursuant to this policy the Louisiana State University AgCenter offers a taxable allowance for personal communication services (i.e. cell phone or wireless device) to employees whose duties and responsibilities require them to maintain such services. This directive provides guidance on the options units have in providing such devices and the responsibilities that units, as well as faculty and staff have with regard to the use of wireless mobile communication devices.

Applicability

This policy is applicable and inclusive of faculty and staff of the Louisiana State University AgCenter.

General Policy

The appropriate Vice-Chancellor, Director, or designee, may authorize an allowance for employees who must carry a wireless mobile communication device for AgCenter business. If authorized, employees required to maintain these services for University business will receive compensation in the form of a communications allowance. Simple

convenience is not a criterion for an allowance. An allowance may be authorized if at least one of the following four criteria is met, at the discretion of each department head, regional director, or equivalent position, hereafter referred to as unit head:

1. The job function of the employee requires them to be outside of their assigned office or work area 50% or more and an immediate response is required.
2. The job function of the employee requires them to be accessible (on-call) outside of scheduled or normal working hours.
3. The employee is a critical university decision maker who needs to be immediately accessible at all times.
4. Efficiency and productivity gains more than cover the cost of the plan (business case will be required prior to assignment).

Misuse of a mobile communication device or allowance, failure to be accessible as required for job duties, or other violation of this policy may be grounds for disciplinary action up to and including dismissal.

Procedure

MOBILE COMMUNICATION ALLOWANCE OPTIONS

Monetary Allowances for Employee-owned Devices - Provide faculty and staff members that require such wireless mobile

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communication devices with a taxable communication allowance for the acquisition of the device and the monthly service charges. This is the preferred method of providing faculty and staff with wireless mobile communication service when it is required for their job duties, since it eliminates the need for the detailed record keeping required by the IRS for cell phone use. It also eliminates the costly processing of reimbursements when a University provided phone is used for personal calls as well as the potential for IRS fines, penalties, and interest for inadequate recordkeeping. These allowances will be provided as taxable income to the faculty or staff member, but will not be considered part of the employees' base salary or be considered for calculation of retirement benefits.

Reimbursement for Business Use of Personal Phone - Reimburse the faculty or staff member for business calls paid for by the faculty or staff using personal phone service and who does not receive a communication allowance. Written evidence such as a telephone log or diary and copies of the phone bill including the business purpose will need to be provided to document these reimbursements as well. Only additional incurred charges for business calls over employee's monthly plan will be reimbursed. This method may be appropriate when the business need to make cell phone calls is infrequent.

DETERMINATION OF APPROPRIATE ALLOWANCE AMOUNT/ PAYMENT

It is the intent of this directive to provide unit heads with the flexibility necessary to provide fair allowances to faculty and staff while maintaining proper budget control. It is not expected that the amount of the allowance will always cover the total cost of the equipment or service plan, since it is expected that the device will also be used for personal use as well as business use. Faculty and staff will have

available a \$50.00 allowance for mobile communication service or an \$80.00 allowance for mobile communication service and data coverage. Requirements and expectations of faculty and staff receiving a mobile communication device allowance are outlined in the section titled *Faculty and Staff Responsibility*. Units providing faculty and staff with wireless mobile communication device allowances should ensure that faculty and staff are familiar with the requirements of the wireless mobile communication device directive and that appropriate documentation of how the allowance was determined is maintained by the unit for audit purposes. Units may at any time, in writing, cancel a faculty or staff member's allowance for mobile communication devices, with a written explanation. Excluding circumstances involving the employee's loss of eligibility for a communication device allowance, unit heads should provide 30 day notice when possible.

DEPARTMENTAL/REGIONAL RESPONSIBILITY

The unit head is responsible for the following:

1. Determining whether the faculty or staff's position requires a wireless mobile communication device based upon his or her job responsibilities and maintaining appropriate documentation to support this in the units files
2. Determining which of the mobile communication allowance options is most appropriate to a faculty or staff member requiring a communication device;
3. If a communication allowance is granted to the faculty or staff member, to ensure that documentation supporting how the allowance was arrived at is maintained in the unit files;

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4. If a communication allowance is granted to the faculty or staff member, processing the allowance through the payroll system;
5. University provided equipment remains the property of the University and must be turned in to the unit head or designee when the equipment or cell phone service is no longer needed, if the device stops functioning and is replaced by a personal device, or the faculty or staff member terminates their employment with the University.
6. Devices purchased with monetary allowances are the property of the purchasing employee and not that of the unit. As such, the unit bears no responsibility to support or repair a device or to reimburse the employee for support or repairs performed by the service provider or a third party. Employees are expected to repair or replace broken or lost devices within a reasonable period of time (normally one week); otherwise, the employee should notify the unit head so the communication device allowance can be discontinued.
7. If a device is provided to an employee who is paid hourly, the unit will determine whether the employee is eligible for overtime payments and will ensure that applicable regulations are followed when the device is used outside of regular work hours. The HRM Office should be consulted for guidance.

FACULTY AND STAFF RESPONSIBILITY

Any staff or faculty receiving wireless mobile communication device allowance shall be expected to abide by the following requests, in addition to requests and expectations set forth

by each unit, depending on allowance as follows:

1. When salary allowances for wireless mobile communication device use are granted to faculty and staff, it will be necessary for the employee to provide the unit head with appropriate information or documentation to support the expected business need and the amount of the allowance at least on an annual basis. The faculty or staff member must notify their unit head when there has been a significant change in the need for the business use of a communication allowance;
2. Paying all amounts due as agreed between the employee and the communication device service provider;
3. Purchase of acceptable mobile communication device that adheres to the operational guidelines for compatible device provided by the LSU AgCenter Information Technology (exception: employee may continue to use the device he/she currently has but must transfer service to a personal plan);
4. Any device purchased with a monetary allowance for data services must be compatible with the LSU AgCenter's email server; therefore the device must be selected from the current list of compatible devices maintained by Information Technology;
5. Purchasing accessories to accompany mobile device including but not limited to protective cases, holders, charging accessories, etc., as desired by the employee
6. Ensuring that University owned devices are returned to the University when it is no longer needed or the faculty or staff member terminates employment with the unit;

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7. Providing the unit with the current phone number of the wireless mobile communication device within five working days of activation;
8. Notifying the unit head no later than the end of the next monthly payment cycle of deactivation of the device. An employee is prohibited from continuing to collect a monthly communication plan allowance when the device is no longer active or needed for the performance of the employee's job responsibilities;
9. Devices purchased with monetary allowances are the property of the purchasing employee. As such, repairs and device technical support are the sole responsibility of the employee and do not qualify for additional reimbursement or LSU AgCenter provided support.
10. By accepting a communication device allowance, the employee agrees to payroll deduction of any overpayment of the communication device allowance.
11. Employees who use communication devices for business reasons should be aware that records associated with those devices may be considered public documents under state statute.
12. The fact that an employee may not be receiving a communication device allowance does not remove the employee's responsibility to be accessible for work purposes.

Mobile Communication Allowance \$50.00

1. Phone is expected to be on and operational during business hours.
2. Faculty and staff are expected to answer, and/or return calls within a reasonable time period.
3. If a call is received after hours, on a holiday, on a weekend, or while the

employee is on leave, the faculty or staff member is expected to respond to the call within a reasonable time period as appropriate to the circumstances.

4. Additional requirements may be set by units.

Mobile Communication and Data Allowance \$80.00

1. Mobile communication device is expected to be on and operational during business hours.
2. Faculty and staff are expected to answer or return calls and emails within a reasonable time period as appropriate to the circumstances.
3. Additional requirements may be set by units.

RESTRICTIONS

A faculty or staff member receiving a monthly communication allowance from the University may not receive reimbursement for the same or similar devices from another source including another component unit of the University. For employees on joint appointments with other campuses, the policy of the campus with the primary appointment will apply. Communication allowances may not be acquired or paid from federally funded projects.

OWNERSHIP

A communication device acquired by this method (except a device on loan from the university) is considered to be the personal property of the employee. Any service contract entered into by the faculty or staff member related to the acquisition and operation of a communication device acquired by this method is personal to the faculty or staff member. The University will have no obligation or make any guarantees with respect to such contracts. However, the University will provide a letter to

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any cell phone provider that the cell phone is to be used for the conduct of University business, if the cell phone provider will provide discounts or State rates. The employee is responsible for all service agreements as well as any support, repair and/or replacement costs incurred therein.

EFFECTIVE DATE

This directive is effective upon issuance. A monthly communication plan allowance may be established at any time during a fiscal year and may be changed or withdrawn at any time for any reason by the unit head. Unit heads may wait to establish allowances until the expiration of existing contracts if they choose; however, existing contracts will be personal to the faculty or staff member and not university related. Appropriate documentation and record keeping procedures should be put in place immediately if the allowance method is not used.