

R985-1. Purpose: To provide support of personal communications devices for employees whose performance of certain job responsibilities are enhanced by their use. OCHE may elect to obtain and provide an office owned device to an employee whose job duties necessitate the use of such equipment. Alternately, OCHE may elect to monetarily reimburse a portion of the employee's purchase and monthly use of personal communication devices under the provisions of this policy.

R985-2. References

- 2.1. Utah Code [§53B-1-106](#) (Appointment of Commissioner's Staff)
- 2.2. Policy and Procedures [R141](#), Duties of the Commissioner of Higher Education

R985-3. Policy for Provision of OCHE owned devices

- 3.1. **Office Owned Equipment and Activation Plan:** OCHE may elect to obtain and provide personal communications devices to employees whose job duties require the use of such equipment.
- 3.2. **Approval:** Each work unit head is responsible for recommending which positions require the use of personal communications devices and, therefore, qualify for the OCHE owned device. Providing a device to an employee must be directly linked to the employee's job duties and responsibilities.
 - 3.2.1. Copies of the approval forms used to authorize an OCHE owned device will be retained in the employee's official personnel file.
- 3.3. **Incidental Personal Use of Office Owned Device:** Incidental personal use of an office owned communications device is permitted under certain conditions:
 - 3.3.1. Personal use of a communications device provided by OCHE is considered to be a misapplication of state equipment if it results in additional costs being incurred by OCHE.
 - 3.3.2. Incidental use of OCHE provided devices must not unduly interfere with the employee's assigned responsibilities or the normal functioning of an office.
 - 3.3.3. The use of telecommunication services for private commercial purposes are strictly prohibited regardless of whether or not it results in an additional charge to OCHE.

Such permitted incidental personal use is not considered taxable compensation subject to required tax withholdings.

- 3.4. **Excessive Personal Use:** Personal use that results in an increase in costs to OCHE or which exceeds a reasonable incidental percentage of business use over the same time period is considered excessive. OCHE may require the employee to reimburse the office for excessive personal use of an office owned communications device. Unreimbursed excessive personal use will result in OCHE reporting the value of the device and activation plan as taxable income to the employee.

¹ Proposed Draft Policy October 27, 2005.

3.5. Conditions for Providing an Office Owned Device: In providing a device to an employee OCHE shall:

3.5.1. Verify that the employee has a substantial business need for the device;

3.5.2. Provide a device and activation plan to meet the employee's estimated business needs in a cost effective manner; and

3.5.3. Verify that any permitted incidental personal use of the device does not increase the cost of the equipment and activation fees, does not unduly interfere with the employee's assigned responsibilities, and does not involve private commercial purposes.

R985-4. Policy for Communication Reimbursement Program

4.1. Communication Equipment Reimbursement: OCHE may elect to provide an employee with a Communication Equipment Reimbursement to offset the business use of the employee's personal communications equipment purchase and activation fees. A device acquired in accordance with the provisions of this paragraph is the employee's property and may be used in any way the employee deems appropriate. A Communication Reimbursement for the business use of the device is not considered taxable compensation subject to required tax withholdings. The amount of the Communication Reimbursement will be determined by OCHE to correspond to the value to OCHE of the employee's business use of the device.

4.2. Approval: Each work unit head is responsible for recommending which positions require the use of personal communications devices and, therefore, qualify for the Communication Reimbursement Program. Providing a Communication Reimbursement to an employee must be directly linked to the employee's job duties and responsibilities. There must be a valid business purpose for the number of plan minutes provided by OCHE.

4.2.1. Copies of the approval forms used to authorize and process the Communication Reimbursement, will be retained in the employee's official personnel file.

4.3. Establishing Communication Reimbursement Amounts: OCHE will periodically determine the Communication Reimbursement rates for the purchase of cellular telephones, Personal Digital Assistants (PDA) and telephone/PDA combinations. An employee may purchase any such communication equipment, regardless of price; however, the employee will be responsible for any additional expenses above the Communication Reimbursement.

4.3.1. Periodically, OCHE will establish the monthly Communication Reimbursement rates for cellular telephone and PDA service plans (including provisions for the payment of related taxes and selected calling features).

4.3.2. Each work unit head is responsible for recommending the appropriate plan access limit for an employee's monthly Communication Reimbursement based on the responsibilities of the employee's position. Plan access limits should include a determination of an appropriate number of plan minutes, long distance calling options and other plan features.

4.4. Reimbursement for Equipment and Activation Fees: An employee who acquires communication equipment and services after acceptance into the Communication Reimbursement Program will receive a reimbursement in an amount up to the established allowances to offset related expenses. Equipment purchases include cell phones, PDAs, batteries, hands-free devices, cases, carrying devices,

chargers and data cabling. An employee may elect to enroll in a service plan that exceeds the approved plan limits selected by the work unit. Regardless of the cost of the plan chosen by the employee, the reimbursement will not exceed the amount approved by OCHE. The employee is responsible for payment of all charges to the provider, including any amount that exceeds the reimbursement. To receive a reimbursement for the purchase of equipment an employee must submit a copy of the receipt showing proof of purchase.

4.4.1. Reimbursements for acquisition of communication equipment will be made no more frequently than once every two years, unless specifically authorized by the Commissioner.

4.4.2. Reimbursements will also be made for activation fees and taxes consistent with one of the established communication reimbursement limits. The employee must submit a copy of his or her monthly bill as proof of expenditure. OCHE may require the employee to identify device use listed in the monthly bill as business related or personal in order to verify the appropriateness of the employee's plan access limit. The employee will be required to return excess Communication Reimbursements.

4.4.3. An employee whose allotted plan access limit is routinely exceeded due solely to business use may request an increase in his or her plan access limit.

4.5. **Annual Review Process:** During the budget planning cycle, the work unit head must evaluate the Communication Reimbursement monthly reimbursement schedule and the appropriateness of previously selected plan access limits and make necessary recommendations for adjustments.

4.6. **Employee Responsibilities:** The employee is responsible for the selection of and enrollment in a communication service plan. In addition:

4.6.1. An employee receiving a Communication Reimbursement must provide Human Resources and his or her work unit with the phone and/or PDA number of the communication device within five working days of activation.

4.6.2. The employee is personally responsible for complying with any contract entered into with a communication service provider 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 Reimbursement, he or she continues to be responsible for the contractual obligations of the communication service plan.

4.6.3. An employee receiving a Communication Reimbursement must notify his or her work unit head within five working days of the inactivation of communication service even if it is due to the loss or theft of the communication equipment.

4.6.4. An employee receiving a Communication Reimbursement from OCHE may not receive reimbursement from OCHE or any other USHE component for use of other communication equipment or services. This exclusion does not preclude the use and subsequent payment of charges made on calling cards issued to the OCHE work unit.