

**R985-1. Purpose:** To provide for authorized employees to receive OCHE owned mobile communication devices and cellular communication plans; or for authorized employees to receive reimbursement from the Office of the Commissioner (OCHE), the Utah Higher Education Assistance Authority (UHEAA) and the Utah Educational Savings Plan (UESP) henceforth referred to as "the agency," in the form of additional compensation for employee owned mobile communication devices and cellular plans.

## 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 Mobile Communication Devices

- 3.1. **OCHE Owned Mobile Communication Devices and Activation Plan:** OCHE may elect to obtain and provide mobile communication devices to employees whose job duties require the use of such devices.
- 3.2. **Approval:** Each work unit head is responsible for recommending which positions require the use of mobile communication devices and, therefore, qualify for OCHE owned devices. Providing mobile communication devices 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 OCHE owned mobile communication devices will be retained in the employee's official personnel file.
- 3.3. **Incidental Personal Use of OCHE Owned Mobile Communication Devices:** Incidental personal use of OCHE owned mobile communication devices is permitted under certain conditions:
  - 3.3.1. Personal use of mobile communication devices 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 owed mobile communication 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 OCHE

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<sup>1</sup> Amended September 16, 2011.

owned mobile communication devices. Unreimbursed excessive personal use will result in OCHE reporting the value of the devices and activation plan as taxable income to the employee.

**3.5. Conditions for Providing OCHE Owned Mobile Communication Devices:** In providing mobile communication devices to an employee OCHE shall:

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

**3.5.2.** Provide mobile communication devices 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 mobile communication devices does not increase the cost of the devices and activation fees, does not unduly interfere with the employee's assigned responsibilities, and does not involve private commercial purposes.

#### **R985-4. Policy for Mobile Communication Device Reimbursement Program**

**4.1. Communication Device Reimbursement:** OCHE may elect to provide an employee with a Communication Device Reimbursement to offset the business use of the employee's personal mobile communication devices purchase and activation fees. Mobile communication devices acquired in accordance with the provisions of this paragraph are the employee's property and may be used for personal business. A Communication Device Reimbursement for the business use of mobile communication devices is not considered taxable compensation subject to required tax withholdings. The amount of the Communication Device Reimbursement will be determined by OCHE to correspond to the value to OCHE of the employee's business use of the mobile communication devices.

**4.2. Approval:** communication Providing a Communication Device 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. The work unit manager must authorize the use of any mobile communication device, including a tablet device, in the performance of an employee's duties.

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

**4.3. Establishing Communication Device Reimbursement Amounts:** OCHE will periodically determine the Communication Device Reimbursement rates for the purchase of mobile communication devices, such as cellular telephones, Personal Digital Assistants (PDA) smart phones, and tablet devices. An authorized employee may purchase any such mobile communication device, regardless of price; however, the employee will be responsible for any additional expenses above the Communication Device Reimbursement.

**4.3.1.** Periodically, OCHE will establish the monthly Communication Device Reimbursement rates for cellular communication 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 cellular communication plan access limit for an employee's monthly Communication Device 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.

4.3.3. If extraordinary business use results in a billed amount that is significantly more than the allowance amount, expense reimbursement may be sought. 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.

4.3.4. The employee may obtain a larger cellular service plan if needed for personal use, but will only receive the amount agreed upon for business use.

**4.4. Reimbursement for Mobile Communication Devices and Activation Fees:** An employee who acquires mobile communication devices and services after acceptance into the Communication Device Reimbursement Program will receive a reimbursement in an amount up to the established allowances to offset related expenses. Mobile communication device purchases include cell phones, PDAs, smart phones, and tablet devices,. 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 mobile communication devices an employee must submit a copy of the receipt showing proof of purchase.

4.4.1. Reimbursements for acquisition of mobile communication devices will be made no more frequently than once every two years provided the employee's job responsibilities continue to require the use of the mobile communication devices at the time of replacement, 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.

4.4.3. The employee may select more expensive mobile communication devices but will not receive a contribution in excess of what is required to perform his/her job duties.

4.4.4. In the event the employee needs to purchase a smart phone or tablet, employees must choose from a list of approved mobile communication devices prior to purchase or gain system compatibility approval from IT.

**4.5. Annual Review Process:** The work unit manager is responsible for reviewing mobile communication device and plan needs for his/her department at least annually to determine if monthly allowance amounts should be changed or discontinued. The work unit manager should notify Human Resources immediately when any changes to allowance amounts are needed.

**4.6. Employee Responsibilities:** The employee is responsible for the selection of, enrollment in, and bill payment for a cellular communication plan and mobile communication devices. In addition:

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

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

4.6.3. An employee receiving a Communication Device Reimbursement must notify his or her work unit head within twenty four (24) hours of the inactivation of communication service or of the loss or theft of any mobile communication devices.

4.6.4. An employee receiving a Communication Device 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.

4.6.5. The authorized employee is responsible for obtaining a cellular communication plan and mobile communication devices that, at a minimum, meet the required level of service defined by the work unit. The mobile communication devices and plan must be available for the performance of responsibilities as designated by the manager.

4.6.5. If the mobile communication device ceases to function or is lost prior to the two year replacement timeframe, all costs to replace the mobile communication device are the sole responsibility of the employee.

**4.7. Right to Withdraw:** The agency contribution and allowance for mobile communication devices and plan are not considered an entitlement, is not part of an employee's base salary, and may be changed and/or withdrawn by the agency at any time.

#### **4.8. Agreements:**

4.8.1. The employee and the employee's manager/supervisor must complete and sign the *Employee Cellular Services Agreement* with business justification including work unit requirements for the mobile communication devices and plan.

4.8.2. All employees receiving a monthly allowance and agency contribution for a mobile communication device must sign the *Mobile Communication Device Access Agreement*.

4.8.3. Copies of the signed *Employee Cellular Services Agreement* and the *Mobile Communication Device Access Agreement* must be given to Human Resources to be retained for four years.

#### **4.9. Contract Changes or Cancellation:**

4.9.1. A personal decision by the employee, or employee misconduct, or misuse of the communication device, results in the need to end or change the cellular communication plan prior to the end of the contract. The employee will bear the costs of any fees associated with that change or cancellation. For example, the employee resigns and no longer wants to retain the current contract for personal purposes. In extenuating circumstances a work unit manager may choose to waive this requirement.

4.9.2. A decision (unrelated to employee misconduct) results in the need to end or change the cellular communication plan prior to the end of the contract. The agency will bear the cost of any fees associated with that change or cancellation. For example, the employee's supervisor has changed the employee's duties and the mobile communication device is no longer needed for business purposes.