

**SUBJECT:** Information Technology  
**PROCEDURE:** 704.1.1 Electronic Communication Devices for College Business  
**RELATED POLICY:** 704.1 Electronic Communication Devices for College Business  
**EFFECTIVE:** July 2010      **REVISED:** November 2021      **REVIEWED:**

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An employee's supervisor is responsible to determine the need for an employee to have an electronic communication device allowance. An ECD allowance can offset a portion of or all expense of the ECD or service. It is the responsibility of the employee's supervisor to determine the dollar amount of the allowance for ECD. This amount should be based on the cost of service which allows the employee to conduct College business in an efficient manner and should cover the employee's projected business-related expenses only. Generally accepted reimbursement rates are \$15 for low business use, \$25 for moderate business use, \$40 for high business use, and \$45 for data services per month. If amount requested exceeds \$85 per month, an explanation must be attached to the allowance form. In no case shall the amount of reimbursement exceed the cost of service. The allowance shall not exceed \$85/month or \$1,020 annually for all combined services.

It is the responsibility of the employee to enter into the cellular phone contract under their own name. The purchase of any equipment is also the responsibility of the employee.

#### **Checklist for Allowance Method**

Supervisory certification of the business purposes for this allowance (*mark all that apply*):

- This employee is a key staff member needed in the event of an emergency (Cabinet, etc.).
- This employee is frequently away from access to traditional land-based phone services.
- This employee is involved in frequent off hours/on-call activity.
- The nature of this employee's work is critical and immediate response is required.
- The related cost is justified when compared with alternative communication choices.
- Other- If not listed above, please state why device is necessary, why it is essential in carrying out job responsibilities and why job responsibilities could not be carried out without it.

After reviewing and approving an employee to receive an ECD allowance, the ECD Allowance Request Form must be completed and forwarded to the appropriate Dean's Cabinet member for signature. Upon approval, the Cabinet member, or designee, will forward the form to Financial Services/Payroll for processing. ECD Allowance Request Forms for newly qualified employees will go into effect within 30 days of receipt in Financial Services. This allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to annual increases, job changes, etc.

Under IRS regulations, this allowance is taxable to the employee. The cost of the ECD allowance plus applicable employer/employee paid benefits will be an expense of the authorizing department's budget.

The employee must maintain an active ECD service plan as long as the ECD allowance is in place.

If the status of a qualified employee changes during the year and the employee should no longer need an allowance for ECD, Financial Services/Payroll must be notified by ECD Allowance Request Form of this change in order to stop the payment of the allowance. Any overpayment of allowance must be repaid by the employee to the College.

The telephone number of the ECD will be made available to the College as required by your duties.