



BOISE STATE UNIVERSITY

University Policy 8070

Mobile Communication Devices

Effective Date

June 2007

Last Revision Date

January 22, 2021

Responsible Party

Office of Information Technology, (208) 426-1433

Scope and Audience

This policy applies to all Boise State University employees and departments.

Additional Authority

Internal Revenue Code § 274

1. Policy Purpose

To establish eligibility criteria and rules for providing employees whose position requires the use of a Mobile Communication Device (MCD) with a taxable monthly allowance. This policy also provides criteria for the purchase of University-owned MCDs by departments and when an employee may be reimbursed for an MCD and/or an MCD application purchase.

2. Policy Statement

The University is committed to providing essential, business-related tools for its employees and departments by ensuring the proper stewardship of University funds through consistent decision-making and compliance with IRS and other regulatory requirements.

3. Definitions

3.1 Mobile Communication Device (MCD)

A device capable of using the services provided by a public/private cellular or satellite network, including but not limited to cell phones, smart phones, satellite phones, and tablets. For purposes of this policy, laptop computers are not considered an MCD.

4. Service Plan Allowances for MCDs

- a. An employee whose position duties meet the requirements under Section 4.2 of this policy and whose position necessitates frequent use of an MCD may, with supervisor approval, receive a taxable monthly allowance to offset the cost of business use of that device. Allowance limits are set by the Vice President and Chief Financial Officer.
- b. An employee may qualify for one or more of the following allowances depending on business need:
 - Voice plan allowance – an allowance for voice service on an MCD with voice capabilities.
 - Data plan allowance – an allowance for internet access and/or text messaging service on an MCD.
- c. An employee may receive no more than one voice and data plan allowance regardless of the number of MCDs an employee chooses to own or operate.

4.1 Eligibility for Allowances

Eligibility for an MCD allowance is determined by considering one or more of the following position-related criteria:

- Safety requirements dictate that having mobile/remote communication capabilities is an integral part of performing the employee's position duties.

- More than 50% of the employee's work is conducted away from their work station, and the employee is required to be contacted on a regular basis.
- The employee is on-call outside of their normally scheduled work hours.
- The employee is a senior administrator or critical decision maker.
- The employee monitors and administers mission-critical information systems during non-University business hours.
- The employee's position duties require the employee to be immediately accessible to receive and/or make frequent contact outside of University business hours.

4.2 Requesting an Allowance

- a. An employee should discuss with their supervisor whether their position duties meet the requirements under Section 4.1.1 of this policy and whether their position requires frequent use of an MCD.
- b. An eligible employee should complete and submit an [MCD Agreement](#) to OIT Business Services. OIT Business Services will review the agreement for eligibility and compliance and will submit the agreement to Human Resources for payroll processing.
- c. If an MCD Agreement is rejected for any reason by OIT Business Services or Human Resources in the digital queue, the employee may resubmit the application so that it can be reassessed for eligibility and compliance.

4.3 Supervisor Approval and Responsibilities

- a. The supervisor should work with the employee to determine whether an allowance is warranted and what type of allowance is appropriate considering the employee's position duties.
- b. The supervisor is responsible for ensuring the MCD Agreement is updated if the employee's position duties change.
- c. If the employee is terminated or becomes otherwise ineligible for the allowance, the supervisor must inform Human Resources within three (3) University business days.

5. Limitations on Allowances

- a. Allowances are not considered an entitlement, nor do they represent an increase in the employee's base pay. The University reserves the right to change or withdraw the allowance at any time.
- b. Allowances will be approved for a one-year term and will be paid monthly. Allowance agreements will lapse at the end of twelve (12) months, at which time the employee and their supervisor must complete a new agreement if a business need still exists for an MCD and service plan. If the MCD agreement expires, no retroactive payments will be given due to the lapse in MCD agreement.

6. Expense Reimbursement for Infrequent Use of an MCD

Employees whose position duties do not require the frequent use of an MCD (e.g., voice plans less than 100 minutes per month) may be reimbursed for infrequent business use of a personal device by submitting an MCD service plan statement to Accounts Payable.

7. Application Purchases for MCDs

- a. An employee may, with supervisor approval, purchase an MCD application "apps" and submit proof of payment with a statement explaining the business purpose for the app to Accounts Payable for reimbursement.
- b. Apps may not be purchased with University P-Cards.
- c. The Office of Information Technology (OIT) will help departments establish app store accounts, as needed, to purchase apps for University-owned MCDs. All app purchases will be billed to the responsible department.

8. University-Owned MCD

- a. University departments may elect to obtain an MCD and service plan for departmental use when the device will not be specifically assigned to one employee and/or the MCD is necessary for a specific role as a part of the department's business use.
- b. University-owned MCDs are available from the OIT Business Service's vendor of choice in alignment with State purchasing guidelines.

- c. If the University-owned MCD option is chosen, a billing-related form must be completed and sent to OIT Business Services. The department must initially agree to a 12-month contract for services. The department will be responsible for all costs and contract obligations of the service plan.
- d. University-owned MCDs do not require an annual review. The billing will continue for these devices until the department requests a cancellation and/or charges are no longer incurred from the service provider.
- e. University-owned MCDs remain property of Boise State University and are ordered and managed through OIT Business Services. If phones are upgraded, the older devices must be turned into OIT Business Services for recycling.
- f. The phone numbers linked to these devices can be imported and used for new employees and released to existing employees at the department's discretion. The department will be responsible for any costs incurred on these lines for any services charged to the University.

9. Recommended Vendors/Service Plans

- a. Departments and employees are encouraged, when possible, to purchase MCD service plans that are available from approved vendors participating in University, State, or regional contracts. In most cases, contracted discounts are available but may vary depending on the vendor.
- b. An employee approved for an allowance may purchase any MCD and voice and data service plan that allows the employee to meet their position requirements. However, the employee will be responsible for any costs in excess of the University allowance.
- c. If the employee has a voice and data service plan that does not meet the maximum amount payable by the University allowance, the employee will be able to claim only the actual monthly expenses for the voice and data service plans. Only voice and data service plans are reimbursable. Additional services such as insurance, subscriptions, taxes, fees, hardware payments, etc. cannot be considered in the determination of the reimbursable amount.

10. Employee Responsibilities

- a. An employee receiving a monthly allowance is responsible for the selection of and enrollment in a service plan. When selecting a service plan, the employee should be

cognizant of their anticipated personal and University business use, ensuring they have a sufficient plan to cover both uses.

- b. An employee receiving a monthly allowance for a voice plan must provide their department with their wireless phone number within three (3) University business days of submitting an MCD Agreement, or activating the device, whichever is sooner.
- c. An employee must show, upon request, an MCD service plan statement to substantiate that their voice and data service plan is active and the employee is using the device for University business purposes.
- d. An employee is responsible for complying with any contracts they enter into with service providers, including payment of all charges incurred. In the event an employee ceases to be employed by the University or becomes ineligible for the allowance, the employee continues to be responsible for the contractual obligations of the service plan.
- e. An employee utilizing a smart phone or similar device that stores electronic files, data, email messages, or other potentially sensitive University data is required to notify the OIT Helpdesk immediately of the loss or theft of their device. OIT will take appropriate action to ensure the confidentiality of University data, including but not limited to remote deactivation of University-sponsored programs loaded on the missing device. If theft is suspected, the employee must file a police report and cooperate with law enforcement to ensure the University's interest in preserving confidential information is respected.
- f. In the event that any MCD for which an employee is receiving an allowance is lost, stolen, or is no longer operable, the employee must notify their service provider, their supervisor, and Human Resources within three (3) University business days. Human Resources will suspend the employee's monthly allowance until the phone is recovered, replaced, or repaired.
- g. In the event a University-owned MCD is no longer operable, the department must notify the OIT Helpdesk within 24 hours.
- h. An employee must understand and agree that MCD service records and/or communications may be subject to Idaho public records requests (see University Policy 1040 – Public Records).

11. Office of Information Technology Responsibilities

- a. Where appropriate, OIT will load University-licensed applications onto a personal MCD.
- b. OIT will not provide ongoing troubleshooting services for employees who elect to purchase devices not recommended by OIT.
- c. OIT will not assume liability for any operating issues that result from loading University applications onto a personal MCD.

12. Forms

MCD Agreement

<https://www.boisestate.edu/oit/phones/cell-phones/mobile-communications-agreement-faq/>

Revision History

June 2007; October 2010; January 22, 2021