

## STANDARD ADMINISTRATIVE PROCEDURE

### 25.99.09.M0.01 Communication Allowances

*Approved February 28, 2002*

*Revised May 9, 2002*

*Revised June 25, 2002*

*Revised September 22, 2009*

*Revised July 27, 2012*

*Revised December 11, 2014*

*Revised September 27, 2018*

*Next Schedule Review: September 27, 2023*

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#### Standard Administrative Procedure Statement

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Texas A&M University recognizes that certain job responsibilities may be enhanced by the provision of cellular communication devices. These individuals eligible for communication allowances are designated as a first responder or who are regularly required to come to campus to deal with emergencies outside normal working hours.

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#### Official Procedure/Responsibilities/Process

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##### 1. GENERAL

Communication Allowances shall be comprised of two components:

- a) Cellular Communication Equipment Allowance, which provides a contribution for equipment and activation fees, and
  - b) Monthly Cellular Communication Plan Allocations, which provide salary supplements for service plans.
- 1.1 A personal cellular communication device acquired by provisions of a Cellular Communication Allowance contribution is considered the property of the employee and may be used in any way the employee deems appropriate. A contribution toward the purchase and use of a personal cellular communication device may be made to employees who have been identified as first responders or who are regularly required to come to campus to deal with emergencies outside normal

working hours. These contributions made to the employee by the University are considered taxable compensation subject to required tax withholdings. A Cellular Communication Allowance is not considered an entitlement and is not part of an employee's base salary. The Monthly Cellular Communication Plan Allowance shall be paid in equal installments from departmental funds as a salary supplement.

1.2 Member and employee responsibilities are listed in System Regulation 25.99.09.

## 2. APPROVAL

2.1 Department heads are responsible for determining which positions are identified as first responders or who are regularly required to come to campus to deal with emergencies outside regular working hours and are eligible for personal Cellular Communication Allowances, which acquisition method is most appropriate and determining the source of funds to be used. Cellular Communication Allowances cannot be paid on sponsored research accounts (4xxxx accounts); unless prior approval is obtained from Sponsored Research Services (SRS).

2.2 Department heads are responsible for determining the appropriate monthly cellular communication allowance for the employee within the limits of the System Regulation.

2.3 The Request Compensation Change business process within Workday is used to establish the monthly allowance. An end date/stop date **should not be entered** when establishing a new communication allowance through the Request Compensation Change business process in Workday. Reimbursement of the cellular communication equipment should be processed via the Request One-Time Payment business process within Workday. If processing on a Sponsored Research account (4xxxx account), prior approval from Sponsored Research Services (SRS) is required.

2.4 The approved business processes will be retained in the employees Worker History in Workday.

2.5 A biennial review of employees receiving a communication allowance in the department must be conducted and documented by the Department Head. This review is to ensure that the employee's position still qualifies for a communication allowance and that the rate is in compliance with Section 3.1. In the event of an audit it is the responsibility of the department to retain and present proof of review and recertification of those employees receiving a communication allowance. The method of proof of review and recertification is at the department's discretion.

The first biennial review period will be September 1, 2019 and every other year to follow.

2.6 University provided cellular communication devices will be issued by the Department of Telecommunications. These devices are owned by the University.

A certification of the business reason for provision of the device by the employee and the department head is required to issue a device. This certification is required annually. IRS Notice 2011-72 states that the cost of this device is not taxable to the employee as it is issued for a business reason.

- 2.7 No centrally allocated funds (E&G, DT, UAF, AUF, and Auxiliary Assessments) or differential tuition are allowed to pay communication allowances. Cellular communication allowances on a sponsored research projects (4xxxx accounts) are generally not allowable and require the prior approval of Sponsored Research Services (SRS).

### 3. ESTABLISHING COMMUNICATION ALLOWANCE AMOUNTS

- 3.1 In accordance with System Regulation 25.99.09 the communication allowance amounts are listed below. Exceptions to the maximum allowances listed below are subject to approval by the President or designee.

- a) Cellular Communication Equipment Allowance is limited to:
- o \$100 every 2 years.
- b) Monthly Cellular Communication Plan Allowances are selected based upon percentage use for business purposes and limited to: \$30, \$60, or \$90 per month for voice/data.

### 4. REIMBURSEMENT OF BUSINESS CALLS

- 4.1 Reimbursement for business calls made on a personally owned device will be processed through Accounts Payable with the original invoice, including the business use documented for each call, submitted as backup.

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### **Related Statutes, Policies, or Requirements**

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*Supplements [System Policy 33.04](#) and [System Regulation 25.99.09](#)*

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### **Contact Office**

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OFFICE OF RESPONSIBILITY:

[Office of Human Resources & Organizational Effectiveness](#)

[Associate Vice President for Finance and Controller](#)