Texas A&M University-San Antonio

25.99.09.00.01 Communication Allowance for Cellular Communication Devices
Approved: November 11, 2011
Revised: April, 2012
Next Scheduled Review: April, 2013

Procedure Statement

Texas A&M University-San Antonio (TAMU-SA) recognizes that the performance of certain job responsibilities may be enhanced by the provision of cellular communication devices. Because of IRS tax rules related to personal use of listed property, including cell phones, and the administrative burden of documenting this use, TAMU-SA elects to extend a monthly stipend to offset expenses related to monthly communications plans under the provisions of this Procedure.

Reason for Procedure

- To establish procedures for providing communication allowances.
- These procedures are required by System Regulation 25.99.09 Cellular Communication Devices and Services

Procedures and Responsibilities

1. GENERAL

Communication allowances shall be comprised of one component, which is a monthly communication plan allowance. This plan provides monthly salary allowances for employees' use of personal communication devices in the performance of TAMU-SA business under provisions of this procedure.

1.1 Payments made to the employee by the TAMU-SA in the form of a monthly communication plan allowance are considered taxable compensation subject to required tax withholdings. A communication allowance is not an entitlement and is not part of an employee's base salary. The monthly communication
plan allowance shall be paid in equal installments from departmental funds as a salary supplement and is provided to the employee only for as long as the employee qualifies for the allowance under these provisions.

1.2 Communication allowances should be limited to employees whose duties routinely require them to use their personal communication device in the performance of their regularly scheduled work and are expected to be available by way of their personal communication device outside of normal work hours.

1.3 TAMU-SA has a small number of cellular communications devices that may be provided to employees to conduct TAMU-SA business. These devices are TAMU-SA property and will remain so when entrusted to employees. When a separation of employment occurs, these devices must be turned back in to the responsible department.

2. APPROVAL

2.1 The TAMU-SA President and division heads are responsible for determining which positions/individuals will receive a communication allowance and for approving those allowances. Granting a communication allowance to an employee must be directly linked to the employee’s TAMU-SA duties and responsibilities. The individuals who approve communication allowances shall annually review job duties of those individuals that are receiving communication allowances to ensure that those communication allowances are still appropriate.

2.2 The original approval form used to process the monthly communication plan allowance shall be retained on file in the Payroll Services Department. Copies of the approval forms used to process the monthly communication plan allowances shall be retained in the recipient's department.

2.3 Communication allowances shall be limited to positions that meet exempt status as determined by Federal Labor Standards Act.

2.4 Exceptions to this procedure shall be reviewed by the Vice President of Finance & Administration and approved by the President of TAMU-SA.

3. ESTABLISHING COMMUNICATION ALLOWANCE AMOUNTS

3.1 Communication Service Plans:

3.1.1 The Division of Finance & Administration will annually review communication allowance rates to ensure they are in compliance with System policy/regulation and this procedure.

3.1.2 The communication allowance is not intended to cover
the total cost of an employee’s personal communication service plan.

3.2 Monthly Communication Allowance Amounts:
The established standard rate for a communication allowance is $60.00 per month. This is the maximum amount currently allowed. Communication allowances less than $60.00 can be approved by the employee’s division head.

3.2.1 The division shall process the monthly salary supplement in accordance with the communication allowance enrollment procedures and forms established by Payroll Services.

3.2.2 The employee is responsible for the entire payment of their monthly service charge regardless of the allowance provided by TAMU-SA.

3.2.3 During the budget planning cycle, the approval authorities shall evaluate the communication allowances established for his/her employees and make any necessary adjustments by completing a new communication allowance enrollment form. Monthly communication allowance payments may be established at any time in a fiscal year but must remain constant in amount through the remainder of that fiscal year.

3.2.4 The division shall process adjustments made to the monthly communication allowance by submitting a new communication allowance enrollment form reflecting the new contribution rate.

4. EMPLOYEE RESPONSIBILITIES

4.1 To meet TAMU-SA needs, employees receiving a communication allowance are expected to routinely use their personal communication device in the performance of their assigned duties during their scheduled work hours and are expected to be available by way of their personal communication device outside of their scheduled work hours.

4.2 An employee receiving a communication allowance must provide to his/her supervisor their current phone number to the personal communication device within five business days of approval of the communication allowance.

4.3 The employee is personally liable for contract stipulations including payment of all expenses incurred (including but not limited to long distance, roaming fees, and taxes). In the event that an employee leaves the position that qualified for a communication allowance, he/she continues to be responsible for the contractual obligations of the communication service plan.

4.4 An employee receiving a communication allowance must notify his/her approval authority within five (5) business days of the deactivation of communication service.
4.5 An employee receiving a communication allowance from TAMU-SA may not receive payment from another member of The Texas A&M University System for use of a personal communication device nor use a TAMU-SA-owned cellular communication device. Any employee traveling outside of the US is encouraged to see if their provider will give them international service temporarily at a reduced rate.

4.6 TAMU-SA does not currently reimburse employees for the use of personal communications devices used to conduct TAMU-SA business outside of a communication allowance; therefore, any employee who will need to use a personal communication device for TAMU-SA business should request a communications allowance from their division head.

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**Related Statutes, Policies, or Requirements**

Supplements System Policy 33.04 Use of System Resources
System Regulation 25.99.09 Cellular Communication Devices and Services

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**Definitions**

**Personal communication device** - a device that is property of the employee that allows the employee to send and receive telephone calls and/or data

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**Contact Office**

OFFICE OF RESPONSIBILITY: Office of the Vice President for Finance & Administration

CONTACT OFFICE: University Payroll Department - (210) 784-2070