

**SALT LAKE COMMUNITY COLLEGE**  
**Personal Communication Program Guidelines**

*Revised 06/13/18*

**1. GENERAL**

- 1.1 Salt Lake Community College reimburses business use of personal mobile communication equipment and associated communication plans for full-time employees.
- 1.2 A communication allowance is not considered to be an entitlement, is not part of an employee's base salary, and may be changed and/or withdrawn by the College at any time. The Monthly Communication Plan Allowance will be paid in equal installments from departmental funds as authorized by the department head and vice president/provost of the department, if applicable.
- 1.3 Certain departments specifically authorized may elect to purchase and provide communication devices and services to individual employees whose job duties necessitate the use of such equipment. Equipment or services provided under this subsection shall be considered the property of the College and use must be substantially for the conduct of College business. Personal use of this equipment must be limited to no more than five (5%) percent of total monthly usage.

**2. TAX IMPLICATIONS**

The Small Business Jobs Act of 2010 removed telecommunications equipment from the Internal Revenue Code's (IRS) definition of "listed property". The legislation is effective as of January 1, 2010 and means that the College is not required to comply with the business use versus personal use documentation requirements necessary to exclude employee stipends from taxable compensation. Therefore, stipends paid to employees, as approved in accordance with these guidelines, for reimbursement of their business use of personal communication devices will not be considered as additional taxable compensation from the College and will not be added to an employee's W-2 form.

However, the new law does not specifically state that an employee's *de minimis* personal use is nontaxable. Consequently, employees are cautioned to keep personal use of approved calling and data plans to a minimum. The principle is that the College is paying a monthly stipend for an expected level of usage for business purposes and any personal use beyond a *de minimis* level could still be considered as taxable compensation by the IRS.

**3. EXCLUSIONS**

Equipment that is issued by the College and used primarily in a College office during the normal workday (e.g. a "land-line" phone, desktop PC or laptop PC) is excluded from these guidelines.

#### **4. EQUIPMENT PROVIDED AS NECESSARY FOR EMPLOYMENT**

In cases where the College requires an employee to use a communications device as necessary for employment (e.g. to remain continually on call), the College will consider the provision of equipment, including minimum related charges (such as usage fees), as a business expense that need not be reported as taxable compensation to the employee. The determination of use as "necessary for employment" will be made by the department head and the appropriate vice president/provost consistent with College and departmental policies, practices and guidelines. Criteria include but are not limited to: College need for 24/7 emergency communication, frequently out-of-office positions, key decision makers, flexible job and field assignments per shift, etc. The business determination must be carefully applied and documented.

- *Examples meeting the "necessary for employment" test:*

An IT specialist who must monitor, respond and occasionally intervene during the running of a computerized accounting, payroll or registration system through the evening or weekend on a 24/7 basis.

A security/parking officer who is responsible for the safety and protection of College property and campuses on a 24/7 basis.

A heating plant employee who is responsible for the College heating and cooling systems on a 24/7 basis and also serves as a backup College contact point during off hours.

- *Example not meeting the "necessary for employment" test:*

An employee who works almost entirely in his/her office throughout each business day and has little expectation of evening duties. There is no job requirement or expectation that the employee be available for operational decisions while away from the office.

#### **5. APPROVAL**

- 5.1 Department Heads are responsible for determining which positions require the use of personal communications devices and, therefore, qualify for the Communication Allowance Program. Granting a communication allowance to an employee must be directly linked and documented to the employee's essential job duties and responsibilities. Communication allowances (including allowance level changes or termination) may be approved or established at any time during a fiscal year.
- 5.2 Employees currently in an SLCC Communication Allowance Program must receive department head reaffirmation on an annual basis to stay in the program (see Section 8.1).
- 5.3 Once a communication plan is deemed appropriate, a communication plan allowance enrollment form and communication equipment reimbursement form (if applicable) must be completed by the employee and approved by the department head and appropriate vice president/provost (if applicable).

- 5.4 Copies of the completed approval forms must be forwarded to the Accounts Payable department in order to set up the monthly plan allowance payment and process the One-Time Communication Equipment Allowance.
- 5.5 Any changes to an existing allowance level or termination from the program must be submitted to Accounts Payable by the Department Head.

## **6. ESTABLISHING COMMUNICATION ALLOWANCE AMOUNTS**

- 6.1 The CIO of Salt Lake Community College will review annually current market rates for the purchase of cellphones and other communication equipment and make recommendations on the College's equipment reimbursement allowance. An employee may purchase any such communication equipment, regardless of price, but he/she will only be reimbursed for the actual cost up to the current reimbursement allowance. Information Technology will be available for consultation on the various equipment and rate plans that are available.
- 6.2 The CIO of Salt Lake Community College will review annually current market rates for monthly communication service plans and make recommendation on the College's monthly reimbursement allowances. This recommendation will be based upon an average cost of selected vendor monthly rate plans.
- 6.3 Department heads may select a monthly allowance from three allowance levels. The selection must be based on projected business use. The allowance levels are noted on the current Monthly Communication Allowance Enrollment Form. The employee may select a more expensive device/plan but will not receive a reimbursement in excess of what is approved to perform his/her duties. If extraordinary business use results in a billed amount that is significantly more than the allowance amount, reimbursement may be sought through normal expense reimbursement procedures.
- 6.4 Department heads are responsible for determining if an employee needs an equipment upgrade or replacement of existing communications equipment. Equipment upgrades are allowed every two (2) years. Equipment that is lost, stolen, or worn out should be replaced as soon as possible (at the employee's expense) in order for the monthly allowance to continue.

## **7. MONTHLY EMPLOYEE ALLOWANCES**

- 7.1 Employees who acquire communication services after acceptance into the Communication Allowance Program will receive a monthly allowance consistent with the College's current established participation rates as approved by the department head. Equipment purchases must be approved in advance. In order to receive an allowance for the purchase of equipment an employee must submit a copy of the receipt showing proof of purchase. The receipt should be attached to the approved One-Time Communication Equipment Allowance form and submitted to the Accounts Payable Department for reimbursement.
- 7.2 Allowances include amounts for one-time service activation consistent with approved monthly limits.

## **8. DEPARTMENT HEAD OR SUPERVISOR RESPONSIBILITIES**

- 8.1 During the annual budget planning cycle, the department head shall evaluate all employees who are receiving a monthly Communication Plan Allowance for appropriateness and make whatever adjustments are deemed necessary. Each spring, a requisition will be entered into SLCCBuy for each employee currently enrolled in the program. The requisition will be sent to the department head, or supervisor, for approval.
- 8.2 Termination of the plan shall be processed by the department head immediately upon any employee's termination of employment or transfer to another College department.
- 8.3 Termination of the plan may be processed by a department head if an employee is found to be no longer eligible for usage or to have abused the circumstances under which authorization was granted.
- 8.4 A department head may increase or decrease an employee's monthly allowance at any time by completing a new Monthly Communication Plan Allowance Enrollment form.

## **9. EMPLOYEE RESPONSIBILITIES:**

- 9.1 Department heads must determine what type of plan or level of service is required in the performance of an employee's duties. The employee is responsible for obtaining a phone and monthly plan that, at a minimum, meets the level of service required by the department. Because the phone is owned by the employee, it may be used for personal and business use, but must be available for the performance of responsibilities as designated by the manager. The employee may obtain a larger plan if needed for personal use, but will only receive the amount agreed upon for business use. Bills for the cellular plan and device are the responsibility of the individual, not the department.
- 9.2 The employee is responsible for the selection of and enrollment in a communication service plan.
- 9.3 An employee receiving a Communication Allowance must provide his/her department with the phone number of the communication device within five (5) working days of activation.
- 9.4 The employee is personally responsible for complying with any contract entered into with a 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 Allowance, he/she continues to be responsible for the contractual obligations of the communication service plan, even though the Communication Allowance may have been discontinued.
- 9.5 An employee receiving a Communication Allowance must notify his/her department head within five (5) working days of the inactivation of communication service or of the loss or theft of the communication equipment.

- 9.6 An employee receiving a Communication Allowance may not receive a related allowance from any other SLCC component (unless grant specified) for use of other communication equipment or services. This exclusion does not preclude the use of and subsequent payment of charges made on calling cards. Neither does the exclusion preclude the distribution of a single Communications Allowance Plan charge over multiple College departments.
- 9.7 Employees shall not use cellphones or other communications devices to conduct the business of Salt Lake Community College while driving a motor vehicle.