

BEST PRACTICE GUIDELINES: WIRELESS DEVICES

This Best Practice provides guidelines for the reimbursement of employees for the ongoing ASU business use of personally owned wireless devices or for the use of ASU-issued wireless devices. Wireless devices include cellular phones, smart phones, multimedia phones, data cards and electronic tablets such as iPads, if covered by a monthly service plan. These guidelines do not include personal computers.

Business Purpose: When deciding if it is appropriate for the University to pay for or provide one or more wireless devices, the department should document the business need and should consider the following:

- The ongoing business need of the department to pay for or provide one or more wireless devices is in the best interest of the University. Reasons include:
 - The employee's job responsibilities require considerable time out of the office for meetings or travel.
 - The employee's job responsibilities require the employee be accessible outside of normal working hours.
 - The wireless device contributes to the effective and efficient conduct of University business.
- The plan utilized (any combination of voice/text/data) which most closely and economically accommodates the expected business use. The relative costs, both short and long term, of various wireless plans and wireless devices should be considered.
- The number of wireless devices paid for either directly by the department or indirectly through reimbursement to the employee is appropriate for the employee's job responsibilities. When more than one wireless device is reimbursed or provided by ASU, the department must clearly document the ongoing need and specific use for each device.
- Wireless devices cannot be issued to employees, or reimbursements made, primarily to increase the employee's compensation or to bolster morale. There must be a business need for ASU to incur costs associated with wireless devices.
- For hourly employees, ensure the wireless device does not constitute an extension of an employee's work schedule. See Note 1 for additional information.

Communication Policy: Any communications – voice, text, data – conducted on an ASU-issued wireless device or involving ASU business must comply with [ACD 125 Computer, Internet, and Electronic Communications Information Management Policy](#) in the Academic Affairs Manual, which requires users to follow all applicable local, state, and federal laws and regulations, and ASU and regents' policies. The Technology Use Form referred to in this guideline is required for any wireless device related reimbursements and for all University owned devices provided to an employee.

Options available to departments: Departments have two options for providing employees ongoing access to wireless devices for ASU business purposes. Departments can make technology reimbursement payments to employees through payroll or can issue an ASU purchased wireless device to the employee.

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Option 1. Technology Reimbursement

The department may provide a technology reimbursement to the employee through payroll for the use of a personal wireless device(s). The technology reimbursement can be a cost effective option, requiring minimal administrative effort.

Rate: The standard technology reimbursement rate is \$60 per month per phone device (e.g. iPhone, Samsung, Android) for continuing, moderate to extensive, use of a personal wireless device to conduct ASU business using phone, text, and data functions.

The standard technology reimbursement rate for other devices (electronic tablets including iPad, data cards) is \$40 per month per device for continuing, moderate to extensive, use of a personal wireless device to conduct ASU business.

The technology reimbursement per device cannot exceed the actual cost of the employee's personal service plan, including taxes, but excluding services/apps not used for ASU business purposes. Departments should use a rate less than the standard reimbursement rate if the use of the personal wireless device is less frequent than described above, if one or more of the services (phone/text/data) are not routinely used for ASU business, or if the ASU business need related to a particular employee is of a less critical nature.

Approval and Documentation: Departments complete the on-line Technology Use Form (TUF) for each wireless device eligible for reimbursement and submit a Payroll Action Request (PAR) or Personnel Transaction Request (PTR) to payroll.

- Document the business need for the wireless device. The department should provide a clear and concise ongoing business need for reimbursement of each wireless device related to the employee's job responsibilities.
- A TUF Dashboard is available to document approvals and business justification.
- A new TUF must be completed every 12 months, or at any time the employee's job duties significantly change – whichever is sooner.
- If reimbursement for any device exceeds the standard reimbursement rate, the TUF must be approved by the dean or higher level position in academic areas or a level directly reporting to a vice president or higher in the administrative areas.
- If more than one wireless device is reimbursed by ASU, the business purpose for each should be documented, and for any device beyond the first one authorized the TUF must be approved by the dean or higher level position in academic areas, or a level directly reporting to a vice president or higher in the administrative areas.
- For hourly employees see Note 1 for additional information.
- The employee receiving the reimbursement must sign the TUF to acknowledge:
 - The business need statement is appropriate;
 - His/her monthly technology reimbursement from ASU does not exceed his/her personal monthly service plan (including taxes);

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Best Practice 100 – Departmental Procedures – Phone Services

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- Use of his/her personal wireless device for ASU business must comply with the listed Communication Policy and all relevant University policies, including the use of and transmission of data;
- The wireless device(s) will be password protected, as applicable;
- For hourly employees, work performed for the University outside of normal business hours will be reported on the appropriate week's timesheet.
- The monthly billing summary for his/her personal phone device will be provide upon request. Random reviews may be required to ensure ASU is in compliance with IRS guidelines related to nontaxable technology reimbursements.

Taxability: Technology reimbursements for wireless devices equal to or less than the standard technology reimbursement rate of \$60 per month per phone device or \$40 per other device are nontaxable income to the employee. For approved reimbursements in excess of the standard reimbursement rate, the additional reimbursement rate (the incremental amount over \$60 or \$40 per month per phone device or other device, respectively) will be considered taxable income to the employee. Taxable reimbursements may be subject to additional review to ensure they are not being made in lieu of other compensation actions, such as salary increases.

Payroll Processing: Departments should submit a PAR/PTR to request the technology reimbursement, after completing the Technology Use Form (TUF). Technology reimbursements will be paid on the 1st and 2nd paycheck each month, for a total of 24 reimbursements annually. Nontaxable technology reimbursements cannot be backdated.

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Option 2: Providing an ASU wireless device to an employee.

The department may provide one or more ASU issued wireless devices to an employee to conduct ASU business. The department should select a plan – a combination of voice/data/text as appropriate – that most closely and economically accommodates projected business use.

Approval and Documentation: Departments complete a Technology Use Form (TUF) for each ASU wireless device provided to its employees.

- Document the business need for the wireless device. The department should provide a clear and concise ongoing business need for providing each wireless device related to the employee's job responsibilities.
- A new TUF must be completed every 12 months.
- If more than one wireless device is reimbursed by ASU or is provided by ASU, the business purpose for each device, beyond the first one authorized, should be documented and the TUF forms require approval by the dean or higher level position in academic areas or a level directly reporting to a vice president or higher in the administrative areas.
- For hourly employees, see Note 1 for additional discussion.
- The employee receiving the wireless device must sign the TUF to acknowledge:
 - The business need statement is appropriate;
 - Personal use of the wireless device should be de minimis (30 minutes per month of calls would be considered de minimis);
 - Use of the wireless device must comply with the Communications Policy and all relevant policies, including the use of or transmission of data;
 - The wireless device will be password protected, as applicable;
 - For hourly employees, work performed for the University outside of normal business hours will be reported on the appropriate week's timesheet;
 - The employee may be required to identify all personal phone calls on a monthly statement; and
 - All records associated with the ASU wireless device are subject to public records requests, and the employee may be required to identify any personal calls made on an ASU device.

Personal Use: In compliance with IRS regulations, the wireless device must be provided primarily for business reasons. The department should advise the employee that excessive personal use of the ASU-issued wireless device is not appropriate and the device cannot be used to run or conduct a business activity other than ASU business.

The department should routinely review the phone records of any ASU-issued phone:

- to determine if there has been excessive personal use of the device.
- to determine if there were any excess/overage charges related to personal use. The employee should reimburse the University for any additional charges related to personal use of the ASU-issued phone device.

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Return of Wireless Device: At the time of separation the ASU phone device must be returned to the department by the employee.

- If the device is not returned the department must immediately stop all service plans associated with the phone; and
- The department submits a Payroll Action Request indicating the value of the phone so it can be added to the employee's taxable compensation.

Note 1: Hourly staff (including nonexempt classified staff as well as hourly students) must be compensated appropriately for any hours they work, including time spent on any electronic device conducting University business. Departments must award compensatory time, or pay overtime, through the PeopleSoft HRIS system for all hours worked by a nonexempt (hourly) employee beyond 40 hours a week. In providing a technology reimbursement or by providing an ASU device to an hourly employee, the department must provide the employee clear written guidelines regarding the performance of University work functions outside of their normal work hours. Any work performed for the University must be reported on the appropriate week's timesheet, even if the work is performed outside of the written departmental guidelines. If unapproved work is performed by a nonexempt employee, the department should follow appropriate disciplinary procedures.