

## Introduction

The guide provides instructions for reimbursing employees for the ongoing ASU business use of personally owned wireless devices or for using ASU-issued wireless devices. Wireless devices include the following if covered by a monthly service plan and do not include personal computers:

- Cellular phones.
- Data cards.
- Electronic tablets.
- Multimedia phones.
- Smartphones.

## 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 consider the following:

- The ongoing business need of the department to pay for or provide one or more wireless devices is in the university's best interest. Reasons include:
  - The employee's responsibilities require considerable time out of the office for meetings or travel.
  - The employee's job responsibilities require the employee to be accessible outside regular working hours.
  - The wireless device contributes to the effective and efficient conduct of university business.
- The plan utilized — any combination of voice, text or data — which most closely and economically accommodates the expected business use. The relative short- and long-term costs of various wireless plans and devices should be considered.
- The number of wireless devices paid for directly by the department or indirectly through reimbursement is appropriate for the employee's job responsibilities. When more than one wireless device is reimbursed or provided by ASU, the department must document each device's ongoing need and specific use.
- Wireless devices cannot be issued to employees or reimbursements made, primarily to increase employee compensation or 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.

## Communication policy

Any communications — voice, text or data — conducted on an ASU-issued wireless device or involving ASU business must comply with [ACD 125](#), which requires users to follow all applicable federal, local and state laws and regulations along with the ASU and regent's policies. The Technology Use Form is required for any wireless device-related reimbursements and all university-owned devices provided to an employee.



## Options available to departments

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

### Option one — technology reimbursement

The department may provide a technology reimbursement to the employee through payroll for using a personal wireless device. The technology reimbursement can be a cost-effective option, requiring minimal administrative effort.

#### Rate

The standard technology reimbursement rate is \$60 per month per device — iPhone, Samsung or 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 iPads and 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 cost of the employee's personal service plan, including taxes, but excluding services and apps not used for ASU business purposes. Departments should use a rate less than the standard reimbursement rate if the personal wireless device is less frequent than described above, if one or more of the services are not routinely used for ASU business or if the ASU business needs related to a particular employee are less critical.

#### Approval and documentation

Departments should complete the online Technology Use Form for each wireless device eligible for reimbursement and submit a Payroll Action Request or Personnel Transaction Request to Payroll. The following must be completed:

- 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.
  - The TUF dashboard is available to document approvals and business jurisdiction.
- A new TUF must be completed every 12 months, or at any time, the employee's job duties significantly change — whichever is sooner.
- The TUF must be approved by the dean or high-level position in academic areas or a level directly reporting to a vice president or higher in the administrative areas if reimbursement for any device exceeds the standard reimbursement rate.
- The business purpose should be documented if ASU reimburses more than one wireless device. Any device beyond the first one authorized in the TUF must be approved by the dean or a higher-level position in academic areas or a level directly reporting to a vice president or higher in administrative areas.
- For hourly employees, see "Note one" for more information.
- The employee receiving the reimbursement must sign the TUF to acknowledge:
  - The business need is appropriate.
  - Their monthly technology reimbursement from ASU does not exceed their personal monthly service plan, including taxes.



## Best practice for wireless devices

- Use of their personal wireless device for ASU business must comply with the communication policy and all relevant university policies, including the use and transmission of data.
- The wireless device will be password protected.
- For hourly employees, work performed for the university outside of regular business hours will be reported on the appropriate week's timesheet.
- The monthly billing summary for their personal device will be provided upon request. Random reviews may be required to ensure ASU complies 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 device or \$40 per month per device are nontaxable income to the employee. For approved reimbursements over the standard reimbursement rate, the additional reimbursement rate — the incremental amount over \$60 or \$40 per month per device — will be taxable to the employee. Taxable reimbursements may be subject to additional review to ensure they are not being made instead of other compensation actions, such as salary increases.

### Payroll processing

Departments should submit a PAR or PTR to request the technology reimbursement after completing the TUF. Technology reimbursements will be paid each month on the first or second paycheck, for 24 reimbursements annually. Nontaxable technology reimbursements cannot be backdated.

### Option two — providing an ASU wireless device to an employee

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

### Approval and documentation

Departments must complete a TUF for each ASU wireless device provided to an employee. The following must be completed:

- 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 new TUF must be completed every 12 months.
- The TUF must be approved by the dean or high-level position in academic areas or a level directly reporting to a vice president or higher in the administrative areas if reimbursement for any device exceeds the standard reimbursement rate.
- The business purpose should be documented if ASU reimburses more than one wireless device. Any device beyond the first one authorized in the TUF must be approved by the dean or a higher-level position in academic areas or a level directly reporting to a vice president or higher in administrative areas.
- For hourly employees, see "Note one" for more information.
- The employee receiving the reimbursement must sign the TUF to acknowledge:
  - The business need is appropriate.
  - Personal use of the wireless device should be minimal — 30 minutes or less per month of calls.



## Best practice for wireless devices

- The wireless device must comply with the communications policy and all relevant policies, including the use or transmission of data.
- The wireless device will be password protected.
- For hourly employees, work performed for the university outside of regular 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.
- All records associated with the ASU wireless device are subject to public records requests.

### Personal use

Complying with IRA 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 device is inappropriate and 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.
- Overage charges related to personal use.
  - The employee must reimburse the university for any additional charges related to personal use of the ASU-issued device.

### Return of the wireless device

At the time of separation, the employee must return the ASU device to the department. If the device is not returned, the department must immediately stop all service plans associated with the phone and submit a PAR indicating the phone's value so that it can be added to the employee's taxable compensation.

### Note one

Hourly staff —nonexempt, classified staff and hourly students — must be compensated appropriately for the 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 employee beyond 40 hours a week.

In providing a technology reimbursement or an ASU device to an hourly employee, the department must provide the employee with clear written guidelines regarding the performance of university work functions outside their regular work hours. Any work performed for the university must be reported on the appropriate week's timesheet, even if the work performed is outside of the written departmental guidelines. The department should follow appropriate disciplinary procedures if a nonexempt employee performs unapproved work.