

University of Wyoming

Mobile Communication Device Policy

Executive Summary

Purpose:

Provide guidelines for the use of mobile communication devices (MCDs) for University of Wyoming business purposes in order to meet the university’s fiduciary responsibility to the taxpayers of the State of Wyoming.

Encourage use of personally owned devices to minimize substantiation requirements, compensate employees for business use, and avoid excess taxable wages.

Policy:

Provide extra compensation to cover business use and one-time purchase of a personally owned device and service contract, in the form of a taxable MCD allowance, for employees whose job duties include the frequent need for an MCD.

Continue to provide non-taxable reimbursement to employees for substantiated infrequent business use of personal MCDs.

Allow UW-owned devices in limited circumstances, such as MCDs assigned to special groups or departments (e.g. Physical Plant).

Procedures:

MCD Allowance Authorization Form may be submitted any time of year and must be updated annually by January 15th. Forms are submitted to the Payroll Office, Room 162, Wyo Hall.

Allowance requested is determined by department heads or directors and must be updated when business use decreases. Allowance may not exceed the cost of the employee’s monthly service contract.

An employee may receive no more than one voice allowance, one text plan allowance and one data plan allowance regardless of the number of MCDs an employee chooses to own or operate.

Allowance does not increase base pay and is not included in the calculation of retirement contributions and annual salary adjustments.

Examples of Allowances:

| Type of MCD | Ownership | Voice Allowance | Data Allowance | Total Allowance | Substantiation |
|---------------|-----------|-----------------|----------------|-----------------|--|
| Mobile phone | Personal | \$40 | \$30 | \$70 | Copy of service contract-annually |
| Mobile phone1 | UW | Not applicable | Not applicable | | Reimbursement of non-essential personal calls. |

1 – UW departments pay for voice service plan.