

# Texas A&M AgriLife Extension Service Procedures

## 25.99.09.X0.01 | Cellular Communication Devices and Services

Approved: August 17, 2011

Revised: October 31, 2014

Next Scheduled Review: October 31, 2019



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### PROCEDURE STATEMENT

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This procedure provides units of Texas A&M AgriLife Extension Service (AgriLife Extension) with a formal process to manage cellular communication devices and services for agency employees.

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### REASON FOR PROCEDURE

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This procedure is required by System Regulation 25.99.09, *Cellular Communication Devices and Services*.

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### PROCEDURES AND RESPONSIBILITIES

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#### 1.0 GENERAL

The provision of a cellular communication device and/or allowance to an employee must be based upon business need. The unit head is responsible for making a determination on the following:

- 1.1 Determine whether the employee's position requires a cellular communication device and/or service based on his or her job duties and responsibilities.
- 1.2 Determine which of the allowed acquisition methods (member-owned or employee-owned) is most appropriate to address business needs.
- 1.3 Determine source of funds to pay for the cellular communication device and/or service.
- 1.4 Ensure the employee is made aware of System Regulation 25.99.09 and member procedures.

#### 2.0 CELLULAR COMMUNICATION DEVICES

##### 2.1 Member-Owned Devices

Units may elect to acquire and provide a cellular communication device to an employee whose job duties necessitate the provision of such device.

Phone calls made on a member-owned device must be documented monthly on an itemized bill accompanied by a signed statement from the unit or employee certifying business purpose of all calls made from the device. Phone calls to one's family or home are not business-related for this purpose.

##### 2.2 Employee-Owned Devices

Cellular communication device and service allowance limits are:

Service Allowance – up to \$50/month  
Equipment Allowance – \$100 biannually

Exceptions to maximum allowances outlined above must be approved by the Director or designee. Exceptions must be submitted via memo with justification along with cellular communication monthly plan allowance enrollment form (AG-515).

A unit contribution towards an employee-owned device is submitted using Cellular Communication Equipment Reimbursement Request form (AG-514). A receipt is required for reimbursement. A monthly statement is no longer required with submission of the Cellular Communication Monthly Plan Allowance Enrollment form (AG-515); however, the unit may request the statement.

Allowances are taxable compensation to the employee, and are subject to required tax withholdings. Payment of such taxes incurred is the responsibility of the employee, and will not be reimbursed to the employee by the agency. A cellular communication allowance is not part of an employee's base salary. Texas A&M AgriLife (AgriLife) Payroll will annually provide a report to units of employees with a cellular communication service allowance. Units should annually review and submit any changes necessary to AgriLife Payroll. A monthly cellular communication service allowance may be established at any time during a fiscal year, and may be changed or withdrawn at any time for any reason by the unit or agency. Notification should be submitted to AgriLife Payroll.

### 3.0 REIMBURSEMENT OF BUSINESS CALLS

An employee who does not receive a cellular communication allowance may—under certain circumstances and if approved by the Director or designee—be reimbursed for business calls made using a personal device. To receive reimbursement, the employee will submit an itemized bill documenting calls for reimbursement—noting business purpose of calls—along with a completed Personal Reimbursement (AG-296). The unit will determine the source of funds for reimbursement.

Reimbursement for international business communication will follow the process as outlined above. In cases where it is determined efficient to have international coverage as part of a monthly allowance, the Director or designee may approve through the cellular communication monthly plan allowance enrollment form (AG-515).

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### **RELATED STATUTES, POLICIES, OR REQUIREMENTS**

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[System Regulation 29.99.09, Cellular Communication Devices and Services](#)

[System Policy 33.04, Use of System Resources](#)

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### **DEFINITIONS**

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Cellular communication device—defined as a cellular telephone, tablet, smartphone, and peripheral equipment (e.g. carrying case, pager, hands-free headset).

Cellular communication service—defined as the plan providing for operation of a cellular communication device.

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### **CONTACT OFFICE**

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For questions regarding this procedure, contact AgriLife Payroll at 979-845-4749.