

## Guidelines for Policy 9.46 Cell Phone & Data Access Policy

### Procedures

#### **Acquisition of communication devices and remote data/Internet service**

University employees who meet the eligibility requirements for business use will be given a taxable or nontaxable technology allowance to cover the approximate monthly business use cost of a communication device and/or remote data/Internet service. The monthly allowance shall be based on the approximate proportion of the service that is used for business purposes, not to exceed the actual monthly service cost incurred by the employee for the communication device or remote data/Internet service. This amount is subject to the approval of a dean or vice president (or designee).

Employees are expected to procure the relative services at the most economical rate available, i.e. take advantage of preferred pricing available to UNI or State of Iowa employees (refer to list of purchasing agreements for cellular service listed on OBO web site).

The following allowance maximums shall apply:

<b>Allowance Type</b>	<b>Allowance Amounts</b>
Cellular voice and/or text messaging service (non-taxable)	Up to \$75/month with the following guidelines: \$30/month for light usage \$50/month for medium usage \$75/month for heavy usage
Cellular device data service associated with devices such as smart phones, personal digital assistants and iPads (non-taxable).	Up to \$30/month
Cellular wireless modem card for use with laptop computers (non-taxable)	Up to \$30/month
Remote Internet service (taxable)	Up to \$25/month
Communication device equipment costs (taxable)	Up to \$100, paid no more frequently than once every two years

These rates are reviewed annually and adjusted as necessary based upon a review of typical plans used by University staff, available discount pricing and guidelines of federal and state agencies.

Under no circumstances should the monthly allowance exceed the actual amount of the employee's plan.

When calculating an allowance different than the maximums noted above the following formula should be used:

$$\frac{\text{\# of minutes used for university business}}{\text{Total \# of minutes I personal plan}} = \% \text{ of plan used for university business}$$

Calculate the cost of the base plan, adding the cost of text messaging and prorated taxes, but do not include additional phones or other services specifically identified above, i.e. data plans.

The calculated allowance is the cost of the base plan multiplied by the percentage of minutes used for university business.

This same calculation should be used to determine the allowance amounts for other services, i.e. data plans.