

SOUTHWEST TENNESSEE COMMUNITY COLLEGE**SUBJECT: Mobile Communication Services****EFFECTIVE DATE: May 14, 2001; Revised November of 2005; Revised September of 2007****Revised January 21, 2010; Revised July 1, 2024**

*In October of each year, Information Technology related policies are reviewed as required by external regulations.

Purpose

The purpose of this policy is to establish guidelines for assigning, deploying, and using mobile communications services to perform work for Southwest Tennessee Community College (“Southwest” or “the College”).

Policy

It is intended that this policy be consistent with and not supersede other Southwest policies, including the [Acceptable Usage policy](#), 6:00:00:00/5.

General

This policy covers the acquisition, deployment, and management of mobile communication services, which includes cellular telephones, two-way radios, network services for personal digital assistants (PDAs), and any other commercial wide area mobile communication service. Also refer to the College’s Mobile Computing Device Policy No. 4:02:10:02/26.

In general, mobile telephones (i.e., handsets connected to a commercial cellular telephone service such as AT&T may be assigned to employees by virtue of their position (e.g., Senior Staff) or according to the nature of their work (e.g., Campus Police, Physical Plant, etc.). College-provided cellular telephones are intended for business use. In accordance with IRS documentation requirements, departments must retain cellular telephone bills and be able to distinguish between business and personal use. To reduce the administrative burdens associated with tracking business and personal use, this policy allows employees to select a taxable allowance for cellular telephone service or seek reimbursement for business calls infrequently made.

Two-way radio service (i.e., handsets connected to a commercial relay service for person-to-person communication) may be generally provided to employees for whom the nature of their work requires wide mobility but with no need of telephone services.

Generally, mobile communications resources will not be deployed to students, contract employees, part-time personnel, and or adjunct faculty. Exceptions may be granted when compelling circumstances are clearly demonstrated to the Chief of Administrative Services.

Guidelines for Deployment

College faculty and staff who require mobile communications service must submit a written request using the Mobile Communications Equipment Request application (Attachment A). The application must include

justification for the service. The justification for mobile communications must demonstrate a clear connection to the user's job responsibilities.

The requestor's immediate supervisor, Dean or Director, and the Chief of Administrative Services will collectively decide if the request will be granted. If so, the requestor may select a service plan, optional accessories, and any other details based on expected usage. The plans available are as follows:

1. *Taxable Allowance Option for Cellular Telephones* – To reduce the administrative burdens associated with tracking business and personal use of College-provided cellular telephones, authorized employees have the option of selecting a taxable allowance for cellular telephone service. Under this option, College payment or reimbursement for cellular telephone service will be reported as taxable income on the employee's W-2 form. No record keeping of business and personal use is required for College purposes. Record keeping requirements or review procedures may be established at the department level.
2. *Reimbursement for Business Calls on Personal Cellular Telephones* – If the business use of a cellular telephone is infrequent, or if the personal use exceeds business use, the department should require the employee to provide their own cellular telephone and submit reimbursement requests for business calls. A copy of the cellular telephone bill, detailing the individual calls to be reimbursed, must accompany the reimbursement request. The reimbursement amount is to be computed based on business use as a percentage of total use.¹
3. *Personal Use of College-Provided Cellular Telephones* – College-provided cellular telephones are intended for business use. In accordance with IRS documentation requirements, departments must retain cellular telephone bills and be able to distinguish between business and personal use.

For purposes of this policy, personal use of a College-provided cellular telephone of up to ten (10) minutes per month will be considered "de minimis" and will not require reimbursement to the College. However, if personal use exceeds this de minimis threshold, the employee must reimburse the College for all personal use. If an employee exceeds the total monthly plan minutes, the employee must reimburse the College for the percentage of personal use, plus any overage charges associated with personal use. If an employee incurs roaming (out-of-area) charges on a College-provided cellular telephone, the employee must reimburse the College for any such charges associated with personal calls. Reimbursements to the College for personal cellular telephone use should be made on a monthly or quarterly basis.²

¹ For example, assume that an employee has a personal cellular telephone plan that provides 500 minutes a month for \$60, total use for the month is 300 minutes, and business use for the month is 100 minutes. In this example, the College will reimburse the employee \$20 for business use ($\$60 * 100/300 = \20).

² Example 1: Assume that an employee has a College-provided cellular telephone plan that provides with 500 minutes a month for \$60, total use for the month is 300 minutes, and personal use for the month is 100 minutes. In this example, the employee will reimburse the College \$20 personal use ($\$60 * 100/300 = \20).

Example 2: Assume that an employee has a College-provided cellular telephone plan that provides 500 minutes a month for \$60, total use for the month is 600 minutes, and personal use for the month is 200 minutes. Also assume that minutes in excess of the plan limit incur an additional charge of \$0.25 per minute. In this example, the employee would reimburse the College \$37 for his/her personal use ($\$60 * 100/500 + 100 * \$0.25 = \$37$).

Example 3: Assume that an employee has a College-provided cellular telephone plan that provides 500 minutes a month for \$60, total use for the month is 600 minutes, and personal use for the month is 50 minutes. Also assume that minutes in excess of the plan limit incur an additional charge of \$0.25 per minute. In this example, the employee would reimburse the College \$12.50 for personal use ($50 * \$0.25 = \12.50).

Example 4: Assume that an employee has a College-provided cellular telephone plan that provides 500 minutes a month for \$60, total use for the month is 300 minutes, and personal use for the month is 100 minutes. Also assume that the employee incurs \$30 for roaming (out-of-area) charges, \$25 of which is related to personal calls. In this example, the employee would reimburse the College \$45 for personal use ($\$60 * 100/300 + \$25 = \45).

Acquisition for all approved mobile communication resources will be coordinated by the Information Technology department

All costs associated with mobile communications equipment will be the responsibility of the department ordering the equipment. Such costs include, but are not limited to the following:

- A. Equipment acquisition
- B. Service initiation
- C. Monthly fees for mobile service
- D. Per-minute cost of calls in excess of the calling plan allocation
- E. Maintenance and repair of equipment
- F. Programming and replacement of lost or stolen equipment

Monthly billing details for mobile communication services will be reviewed by Information Technology for the level and characteristics of usage, equipment charges, and any other costs. Exceptions include but are not limited to the following:

- A. Personal calls
- B. Excessive use of billable services such as directory assistance
- C. Exceeding assigned minute plan
- D. Unauthorized equipment or accessory acquisition

All exceptions shall be resolved by a user's supervisor. In the event of a dispute, the employee's Division Head (Vice President or Chief) shall be consulted. Should the dispute continue, the matter shall be referred to the President for final disposition.

Users who exceed assigned service plan limits for College business shall consult with their supervisor, Division Head (Vice President or Chief) and Information Technology representative to determine if any change to the assigned plan is warranted. Any change in minute plan, services, equipment, or accessories shall be approved by the Division Head (Vice President or Chief).

Repeated or egregious abuse of College-provided mobile communications resources will be referred to the President for review, disposition, and possible disciplinary action.

Holders of mobile communications equipment may be asked to re-submit justification for assigned resources on an annual basis.

All users of Southwest computer and telecommunications resources are expected to read and abide by the College's [Acceptable Usage Policy](#), 6:00:00:00/5.

Source of Policy: Information Technology

Responsible Administrator: Chief of Administrative Services

Related Policy: 6:00:00:00/5

TBR Policy Reference: _____

Approved: 
President

Date: July 1, 2024

Attachment A

SOUTHWEST TENNESSEE COMMUNITY COLLEGE

Mobile Communications Equipment Request

Employee Name: _____

Department: _____ Index No.: _____

Campus: _____ Building: _____ Room No.: _____

Office Phone: _____ New Service _____ Change to existing _____

Type of Service Needed: Two-way Radio _____ Mobile Telephone _____

For mobile telephone, calling plan _____ minutes For other devices _____ data

Justification for Service: _____

Employee* _____ Date: _____

Supervisor: _____ Date: _____

Dean or Director: _____ Date: _____

Information Systems _____ Date: _____
Representative

Vice President or _____ Date: _____
Chief

For Telecommunications Department

Equipment Assigned: _____ Mobile No. (if applicable): _____

Date: _____ By: _____

**I have read a copy of the policy and I agree to adhere to it.*