



NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY

SEC. VII – EQUIPMENT USE 2.0

MOBILE COMMUNICATION DEVICE (MCD)

UNIVERSITY POLICY

This policy specifies how an employee may be approved and compensated when that employee is required by job responsibilities to use his/her personal MCD [cell phone, tablet, and similar devices] to conduct University business. The determination of receiving the MCD allowance, or not, is the responsibility of the employee's division/school/college head with the final approval by the Vice Chancellor for the Division of Information Technology (DoIT).

Employee Approval Process

The division/school/college head determines which positions require the use of a personal MCD based upon an employee's job responsibilities, the business needs of the University, and the benefits the University will gain from usage of the personal MCD device. Final approval is required by the Vice Chancellor for the Division of Information Technology. Generally, these positions include:

- 1) Senior-level employees, which include the Chancellor, Vice Chancellors, Deans, General Counsel, Athletics Director, Chief of Staff to the Chancellor, and any other position so designated by the Chancellor.
- 2) Other senior employees in the academic as well as administrative areas including the administrative assistants to the Chancellor, designated directors of principal academic and administrative units, and any other position so designated by the University. However, this group of employees should only be considered under exceptional circumstances and must have the recommendation of the Chancellor or the appropriate division head. In all cases, a primary factor of consideration shall be that the employee needs to be available 24 hours a day, seven days a week (24/7).

- 3) Employees who must be available 24/7 to meet University service needs.
- 4) Employees who are in travel status at least 20% of the time. Review of more efficient and cost effective means of communication should be considered before authorizing employees in this classification.

No employee is required to seek and/or accept the compensation permitted under this policy. The appropriateness of the allowance will be reviewed on an annual basis, using the same criteria, to ensure that the employee remains eligible for the allowance and that the allowance rate is consistent with University and state guidelines and IRS regulations. It will be a set allowance established on an annual basis by the Division of Business and Finance. The allowance is intended to cover the cost of the employee's MCD usage for University business purposes and not for the employee's entire monthly billing costs.

Enforcement

The University's MCD allowance will be paid through Payroll. It has been designated by the IRS as an unaccountable taxable fringe benefit, meaning no documentation of business use is required for tax purposes. The employee must annually submit a request to receive an MCD allowance for the following fiscal year. The employee must also provide documentation showing that the allowance he/she receives does not exceed his/her expenses. The documentation required is a monthly service provider bill showing charges for the MCD.

The University requires that each employee receiving the MCD allowance shall maintain his/her individual MCD billing records for 4 years. Employees should be aware that the business use of a personal MCD results in it having potentially important work related information on it, which may need to be accessed for compliance with public records requests or litigation discovery.

For an employee to receive the allowance he/she must complete an MCD allowance request form, get it approved by his/her supervisor, submit it to the Telecommunication Office for approval by the Vice Chancellor of DoIT or designee, and then send it to the Payroll Department for processing. The completed and approved MCD request form must be submitted each year by July 1st for the employee to remain eligible to continue receiving the allowance in the employee's monthly pay.

An employee receiving an allowance will be required to have his/her MCD with him/her, charged and operational, at all times. An employee receiving the allowance is required to notify his/her department head if or when he/she discontinues MCD services in order to remove the MCD allowance from that employee's pay. Failure to notify the University of the discontinuation of MCD services will subject the employee to reimbursement of payments made after the service was discontinued and possible employee discipline.

Reference

Budget Manual of the Office of State Budget and Management, Sec. 5.11

Administrative revision approved by the Chancellor

Date revision is effective: Upon approval.

First approved: March 18, 2013

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