West Texas A&M University

Communication Allowances
Standard Administrative Procedure
Supplements TAMUS Regulation 25.99.09
Effective September 10, 2015

**Standard Administrative Procedure Statement**

West Texas A&M University recognizes that certain job responsibilities may be enhanced by the provision of cellular communication devices. These individuals eligible for communication allowances are designated as a first responder or who are regularly required to come to campus to deal with emergencies outside normal working hours. Allowances paid to employees are considered taxable income and are not part of an employee’s base pay.

**GENERAL**

1. Communication Allowances shall be comprised of two components:

   a) Cellular Communication Equipment Allowance, which provides a contribution for equipment and activation fees, and

   b) Monthly Cellular Communication Plan Allocations, which provide salary supplements for service plans.

   1.1 A personal cellular communication device acquired by provisions of a Cellular Communication Allowance contribution is considered the property of the employee and may be used in any way the employee deems appropriate. A contribution toward the purchase and use of a personal cellular communication device may be made to employees who have been identified as first responders or who are regularly required to come to campus to deal with emergencies outside normal working hours. These contributions made to the employee by the University are considered taxable compensation subject to required tax withholdings. A Cellular Communication Allowance is not considered an entitlement and is not part of an employee’s base salary. The Monthly Cellular Communication Plan Allowance shall be paid in equal installments from departmental funds as a salary supplement.

   1.2 Member and employee responsibilities are listed in System Regulation 25.99.09

2. **APPROVAL**

2.1 Department heads are responsible for determining which positions are identified as first responders or who are regularly required to come to campus to deal with emergencies outside regular working hours and are eligible for personal Cellular Communication Allowances, which acquisition method is most appropriate and determining the source of funds for paying this. Granting a Cellular Communication Allowance to an employee must be directly linked to the employee’s University related job duties and responsibilities as a first responder or someone who is regularly required to come to campus to deal with emergencies outside normal working hours.
2.2 Department heads are responsible for determining the appropriate monthly cellular communication allowance for the employee within the limits of the System Regulation.

2.3 The Monthly Communication Allowance Enrollment form is used to establish the monthly allowance. Reimbursement of the cellular communication equipment should be processed on a supplemental payroll form as described. These Forms can be found on our website: http://www.wtamu.edu/administration/purchasing-and-inventories-cell-phone-allowance.aspx

2.4 Copies of the approval forms used to process the Cellular Communication Equipment Allowance and the Monthly Communication Plan Allowance shall be retained in the department.

2.5 An annual review of the allowances in the department must be made and a new request for the Communication Allowance must be completed, approved and submitted to Payroll each year by September 15th or the monthly communication allowance will lapse.

3. **ESTABLISHING CELLULAR COMMUNICATION ALLOWANCE AMOUNTS**

3.1 Cellular communication allowance amounts are listed in System Regulation 25.99.09.

**Forms**

- Cellular Communication Device Reimbursement Form
- Monthly Communication Allowance Enrollment

**Contact Office**

**OFFICE OF RESPONSIBILITY:** Office of the Vice President for Business and Finance