



Title: Mobile Electronic Messaging Device
Approval Date: March 23, 2015
Effective Date: July 01, 2017
Date of Last Revision: April 20, 2017
Office: Administration & Finance

Mobile Electronic Messaging Device

In order to ensure more efficient services to the State of Louisiana, its residents, and the Louisiana Community and Technical College System, and to allow for more effective response times during states of emergencies, SLCC has developed the following mobile /electronic messaging device policy.

Purpose:

This policy provides employees with non-compensatory, non-taxable reimbursement for use of a personal mobile device or, to issue a state mobile device for conducting SLCC business. The primary purpose is to allow efficient and rapid response of employees for conducting SLCC business.

Authorization:

The policy is pursuant to IR 2011-93, IRS Notice 2011-72 and IRS MEMORANDUM FOR ALL FIELD EXAMINATION OPERATIONS, all dated September 14, 2011, which state that mobile devices and reasonable reimbursements will not be taxable to an employee when used primarily for substantial business matters. These new IRS guidelines eliminate the need to track and account for SLCC calls versus personal calls and provide guidance for employers.

South Louisiana Community College recognizes that the performance of certain job responsibilities may be enhanced by or may require the use of a mobile device. SLCC has multiple locations being serviced by limited staff and, therefore, requires them to travel as needed.

Qualifications for Non Taxable Mobile/Electronic Messaging Device Reimbursements or Issuance for Employees (voice and data):

It is important that the Chancellor and Vice Chancellors be able to communicate with staff as well as each other regardless of their current location or while on travel status. The accessibility of staff through mobile device is extremely important because of issues that may arise that require immediate response whether the staff is on travel or leave status. In addition, administration must be able to contact and be contacted by board members, the system president and others regardless of their current site location or while on travel status.

Criteria for Eligibility for Mobile Device Per Diem:

The following criteria are provided in order to determine a position's eligibility for a mobile device per diem because of the nature of and expectations for job performance. Reimbursements must be approved by the Chancellor or Vice Chancellor for Administration and Finance.

1. Need for Mobility – Some of the employee's work duties are away from the office and the employee must be available for contact by SLCC, LCTCS, State and other related business entities.
2. Emergency Response – Position's primary responsibilities include emergency response and requirement to be available during non-business hours. The employee must be available for emergency contact at all times on a 24/7 basis.
3. The employee receiving reimbursement for a personal mobile device must maintain a plan that is reasonably related to the needs of the SLCC business requirements.
4. Reimbursements for personal mobile device plans by SLCC cannot exceed \$100 per month or the amount of the employee's plan, whichever is lower.
5. The reimbursement for the personal mobile device plan must not exceed the requirements for the employee's duties, or the need for the mobile access outside of the office or business hours.
6. The reimbursement for a mobile device plan may not substitute for a portion of the employee's pay.
7. Mobile Communications Agreement and Request Form and a copy of the employee's mobile device plan must be submitted annually and must be retained in the employee's reimbursement file.

Establishment and Payment of Per Diem:

Employees are eligible to receive the mobile device per diem for business-related mobile device expense upon approval by the Chancellor or the Vice Chancellor for Administration and Finance. In return for providing their own mobile device and service and have such available for business use, the employee will receive a monthly per diem based on the level of service required by South Louisiana Community College. There will be no reimbursement or direct payment for any mobile device charges other than this per diem. Reimbursements will be processed quarterly.

General guidelines for reimbursement are as follows:

Level	Employee Category	Monthly Reimbursement Amount
Level 1	Executive Team	Up to \$100
Level 2	Employees required to be available 24/7 – high contact	Up to \$80
Level 3	Employees required to be available 24/7 – low contact	Up to \$30

Procedures for Reimbursement:

Upon initial request and annually, the employee must complete the **Mobile Communications Agreement and Request Form** to ensure that the amounts of the service plan and the need for reimbursement of the service plan are appropriate. The form expires on June 30th of each year. New forms are due to Accounting between June 1st and June 30th of each year.

Ownership:

The mobile device contract is in the name of the employee who is solely responsible for all payments to the service provider. The service provider must be a statewide provider that provides service equivalent to AT&T, Sprint or Verizon.


The employee purchases the mobile device service and equipment; determines plan choices, service levels, calling features; and accepts termination clauses and payment terms. The employee may, at his or her own expense, add extra services or equipment features, as desired. If there are problems with service, the employee is expected to work directly with the carrier for prompt resolution.

South Louisiana Community College does not accept any liability for claims, charges or disputes between the service provider and the employee. Use of the mobile device in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the mobile device per diem.

This policy may be suspended under conditions of financial emergency as determined by the Vice Chancellor for Administration and Finance.

x	Reviewing Council/Entity	Approval Date	Effective Date	Date of Last Revision/Approval
x	<i>Executive Committee Approval</i>	<i>March 23, 2015</i>	<i>March 23, 2015</i>	<i>April 20, 2017</i>
x	<i>Chancellor Approval</i>	<i>March 23, 2015</i>	<i>March 23, 2015</i>	<i>April 20, 2017</i>

Distribution: Distributed Electronically via College's Website



Natalie J. Harder, Ph.D.
Chancellor



Mobile Communications Agreement and Request Form

Name: Job Title:

Department:

Mobile Device Provider: Mobile Phone Number:

Justification:

I certify that:

- I understand that to receive reimbursements, I am required to be reachable by means of mobile or electronic messaging device at all times when: 1) SLCC management needs to contact me at all times 24/7 or for emergencies, 2) SLCC management and college personnel need to reach me when away from the office during working hours and, 3) College or State personnel need to reach me outside of working hours.
- I have attached a copy of my personal mobile communications service plan for which I am requesting future reimbursement, and I certify that the mobile or electronic messaging device is in my name and I am solely responsible for complying with any contract entered into with the service provider including but not limited to the payment of all expenses incurred (long distance, roaming fees, taxes, penalties, etc.).
- I understand that the above reimbursement will be used toward expenses I incur for mobile/electronic messaging device usage while conducting official business for the College;
- I understand that the monthly reimbursement amount must not exceed the expenses in maintaining the appropriate service plan;
- I know I am responsible for immediately notifying the Accounting Office regarding any changes to my plan that would affect reimbursement, and if the service plan changes and the reimbursement amount exceeds the service plan, I must return the excess funds within 90 days; and
- I understand that access to the College's electronic resources is a privilege and not a right; therefore, I further understand that the College has the right to require security products to be placed on my personal device in order to protect College assets; and
- I understand that this form expires on June 30th of each year and I must submit a new Mobile Communications Agreement and Request Form with my personal mobile communications service plan attached for approval annually.
- I understand that reimbursement will be processed quarterly, on or around the 15th day after the end of each quarter (October 15th, January 15th, April 15th, and July 15th).

Employee's Signature Date

Supervisor's Signature Date

Approval:

Vice Chancellor Date

VC for Admin & Finance Date

Level 1 Level 2 Level 3

For Office Use:

Approved Monthly Reimbursement: \$

Processed by: