



## Policy & Procedure No. FIN-016 Northshore Technical Community College

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<b>Title:</b>	Mobile/Electronic Messaging Device
<b>Effective Date:</b>	04/01/2012
<b>Last Revision Date:</b>	02/01/2017
<b>Cancellation:</b>	
<b>Office:</b>	Finance (FIN)

### *Mobile/Electronic Messaging Device Policy*

#### **PURPOSE**

This policy allows Northshore Technical Community College (NTCC) to provide employees with non-compensatory, non-taxable reimbursement for use of a personal mobile device for conducting NTCC business. The primary purpose is to allow efficient and rapid employee access and response to carry out the role, scope, and mission of NTCC and for conducting NTCC business.

#### **LCTCS BOARD POLICY**

LCTCS board policy # 5.031 allows each LCTCS institution to establish a mobile device/electronic messaging device policy pursuant to IRS 2011-93, IRS Notice 2011-72 and IRS MEMORANDUM FOR ALL FIELD EXAMINATION OPERATIONS, all dated September 14, 2011, which states that mobile devices and reasonable reimbursements will not be taxable to an employee when used primarily for substantial business matters. These IRS guidelines eliminate the need to track and account for LCTCS calls versus personal calls, and provide guidance for employers. NTCC must provide a copy of this policy to the Office of the LCTCS Senior Vice President for Finance and Administration, to be maintained on file.

#### **POLICY/PROCEDURES**

In order to ensure more efficient services to the State of Louisiana, its residents, and NTCC, and to allow for more effective response times during states of emergencies, NTCC has adopted the following mobile phone/electronic messaging policy.

In order to provide an efficient and rapid response, all NTCC employees required to be reachable by means of mobile/electronic messaging device at all times are those who 1) NTCC management needs to contact at all times for emergencies, 2) NTCC management and college personnel need to reach when they are away from the office during working hours and, 3) College or State personnel need to reach outside of working hours and other personnel and employees required to conduct NTCC business around the state, as identified under separate



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documentation, or other critical personnel deemed appropriate and authorized by the Chancellor or Vice Chancellor of Finance & Administration. Positions included in this requirement and must be available on a 24/7 basis are below:

<b>Positions</b>	<b>Voice &amp; Data Plan</b>	<b>Data Plan Only</b>	<b>Voice Plan Only</b>
Chancellor	X		
Vice Chancellor Finance & Admin	X		
Vice Chancellor of Strategic Initiatives	X		
Provost & VC of Academic Affairs	X		
Deans of Campus Administration	X		
Vice Provost of Student Affairs	X		
Exec. Director of Workforce Dev.	X		
Director of Information Technology	X		
IT Support Specialist	X		
Vice Provost of Assessment & Planning	X		
Instructor/Work Ready U Coordinator	X		
Director of Facilities	X		
Director of Human Resources	X		
Director of Accounting	X		
Dean of Health Sciences & Nursing	X		
Dean of Technical Studies	X		
Dean of Academics	X		
Director of Library Services	X		
Director of Financial Aid	X		
Director of Enrollment Services	X		
Bursar	X		
Maintenance Repairer 1 (Lacombe)	X		

In order to meet this requirement, certain employees shall be provided the following option:

1. Reimbursement of the employee’s basic plan in an amount of up to \$ 30.00 per month for voice plan only; up to \$25.00 per month for data plan only; and up to \$55.00 per month for voice and data plan associated with a mobile/electronic messaging device reimbursement to offset any costs incurred by the employee for use of his or her personal mobile/electronic messaging device, from an approved list of devices, to receive emails through the LCTCS email and calendar system and/or network and receipt or transmission of work related voice calls, subject to the applicable restrictions of this policy. This amount shall be reviewed every year and may be adjusted as necessary to more accurately reflect the cost of an employee required plan. The supervisor may specify data only or voice only if one or the other is not required.

For the initial reimbursement request, employees must have approval of his or her supervisor and approval of the



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Chancellor or Vice Chancellor of Finance & Administration. The employee will be required to provide a copy of the cost of the plan for which he or she is seeking reimbursement with the request for approval by the Chancellor or Vice Chancellor of Finance & Administration. The cost of the plan will be placed in the employee's file and the employee will be reimbursed on a monthly basis. The employee is responsible for notifying the Finance Department immediately of any changes in the plan that would affect reimbursement. An increase in the amount of coverage must be approved by the employee's supervisor and the Chancellor or Vice Chancellor of Finance & Administration. Monthly reimbursement for the plan will be prorated accordingly based upon the employee's start date and termination date.

Employees may be granted access to the NTCC email and calendar system and/or network through personal mobile/electronic messaging devices. The Chancellor, at his/her discretion, may require an employee to obtain access to the NTCC email and calendar system and/or network through his or her personal mobile/electronic messaging device with an appropriate phone allowance if it is deemed necessary and in the best interest of the college.

### **EMPLOYEE RESPONSIBILITIES**

- 1) Employees should, where possible, purchase mobile statewide communication service plans that provide service equivalent to AT&T, Sprint, Verizon, & T-Mobile.
- 2) An employee receiving college reimbursement for mobile/electronic messaging device service costs must provide his/her department, his/her supervisor, and the Chancellor with the phone and/or PDA number of the communication device within five (5) working days of activation.
- 3) The employee should monitor his/her mobile device monthly bill to ensure the amount of reimbursement received does not exceed the amount on the service plan for voice and data services. If the service plan changes and the reimbursement amount exceeds the service plan, the employee is responsible for returning the excess funds within 90 days. The employee must be able to provide, when requested by the supervisor or the Finance Department, that the monthly bill for the mobile/electronic messaging device is at least the amount of the reimbursement.
- 4) The mobile/electronic messaging device is in the name of the employee who is 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.). In the event that an employee separates from his/her position, or the device is lost or stolen, he/she continues to be responsible for the contractual obligations of the service plan. In the event the device is damaged, lost, or stolen, the employee should notify his/her supervisor in a timely manner.
- 5) Every year the employee needs to complete the Annual Mobile Communications Agreement and Request Form FIN-016 to ensure that the amounts of the service plan and the need for the reimbursement of the service plan are appropriate. For recurring reimbursements, employees should complete the agreement and request form within 45 days prior to the reimbursement end date listed on the previous year's agreement and request form. If an employee fails to complete the agreement and request form within the timeline above, the monthly reimbursement will be terminated and will not begin again until the month after the agreement and request form is completed again.



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*Policy Reference:* LCTCS Policy # 5.031  
IRS 2011-93  
IRS 2011-72

*Review Process:*

<b>X</b>	<b>Reviewing Council/Entity</b>	<b>Review Date</b>	<b>Effective Date</b>
X	Finance Office	04/03/2012	04/01/2012
X	Campus Deans	04/03/2012	04/01/2012
X	Chancellor	04/03/2012	04/01/2012

*Distribution:* Distributed Electronically via College's Internet  
Hard Copy Distribution to NTCC Campus Deans