Introduction and Purpose
This policy allows Great Falls College MSU to meet IRS regulations and its fiduciary responsibility to the taxpayers of the State of Montana by providing guidelines for the use of electronic communications devices (ECD) for college business purposes.

Policy
It is the policy of the College to allow for the purchase or reimbursement of electronic communication devices and/or services for use by employees to conduct official College business. Electronic communication devices and/or services are defined as cellular phones, personal device assistants (PDA), home internet services, and satellite telephones.

College procurement or reimbursement of such devices and/or services will be authorized ONLY when the job responsibilities require the employee to be accessible at all times. Authorization of such expenditures shall reside with the departmental supervisor. Review and renewal of such expenditures must occur annually/periodically. Prior to the approval of any request for purchase/reimbursement of electronic devices and/or service payments, the job responsibilities of the individual will be thoroughly reviewed to insure the electronic devices and/or services selected are warranted and will safeguard sensitive College information.

Payment for electronic communication devices and/or services can be made through a taxable allowance to qualified employees or directly by the College. The allowance process serves as the default method for employee procurement of these devices and services. There may be some cases where exceptions to the allowance method may be made in accordance with the attached procedures.

Provisions must be made with the Information Technology Services (IT) to ensure proper safeguarding and disposal of College data on the ECD device.

Great Falls College MSU may, in some cases, purchase and own electronic communication devices to be assigned to groups or individuals. These may also be loaned temporarily to individual employees or be shared by groups of employees for specific business purposes. This may be done if and only if the personal use of those devices is strictly limited to essential personal calls.

The College, through IT Services, will own and retain a certain number of mobile communications devices for short-term rental, emergency use, or disaster response/recovery purposes.

Additionally, mobile communications devices that are (1) assigned to groups or (2) used for short-term rental may be obtained through ITC Telephone Services.
An employee’s supervisor is responsible to determine the need for an employee to have an electronic communication device allowance. An ECD allowance can offset a portion of or all expense of the ECD or service. It is the responsibility of the employee’s supervisor to determine the dollar amount of the allowance for ECD. This amount should be based on the cost of service which allows the employee to conduct College business in an efficient manner and should cover the employee’s projected business-related expenses only. Generally accepted reimbursement rates are $15 for low business use, $25 for moderate business use, $40 for high business use, and $45 for data services per month. If amount requested exceeds $85 per month, an explanation must be attached to the allowance form. In no case shall the amount of reimbursement exceed the cost of service. The allowance shall not exceed $85/month or $1,020 annually for all combined services.

It is the responsibility of the employee to enter into the cellular phone contract under their own name. The purchase of any equipment is also the responsibility of the employee.

**Checklist for Allowance Method**

Supervisory certification of the business purposes for this allowance (mark all that apply):

- □ This employee is a key staff member needed in the event of an emergency (Cabinet, etc.).
- □ This employee is frequently away from access to traditional land-based phone services.
- □ This employee is involved in frequent off hours/on-call activity.
- □ The nature of this employee’s work is critical and immediate response is required.
- □ The related cost is justified when compared with alternative communication choices.
- □ Other- If not listed above, please state why device is necessary, why it is essential in carrying out job responsibilities and why job responsibilities could not be carried out without it.

After reviewing and approving an employee to receive an ECD allowance, the ECD Allowance Request Form must be completed and forwarded to the appropriate Dean’s Cabinet member for signature. Upon approval, the Cabinet member, or designee, will forward the form to Financial Services/Payroll for processing. ECD Allowance Request Forms for newly qualified employees will go into effect within 30 days of receipt in Financial Services. This allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to annual increases, job changes, etc.

Under IRS regulations, this allowance is taxable to the employee. The cost of the ECD allowance plus applicable employer/employee paid benefits will be an expense of the authorizing department’s budget.

The employee must maintain an active ECD service plan as long as the ECD allowance is in place.

If the status of a qualified employee changes during the year and the employee should no longer need an allowance for ECD, Financial Services/Payroll must be notified by ECD Allowance Request Form of this change in order to stop the payment of the allowance. Any overpayment of allowance must be repaid by the employee to the College.

The telephone number of the ECD will be made available to the College as required by your duties.