

**Section:** Finance and Accounting  
**Area:** Cell Phone Allowance Guidelines

**Number:** TBD

## PURPOSE AND SCOPE

This policy provides guidelines for the administration of a Monthly/Bi-weekly Cell Phone Allowance.

## POLICY STATEMENT

The University of Houston-Clear Lake may provide a university employee an allotment for cellular service when it has been determined to be in the best interest of the University for the following Services:

- To resolve any infrastructure issues by Facilities Management and Construction and/or University Computing Services
- To provide safety and security services by Police and Facilities Management and Construction
- To address emergency issues and/or immediate notification of campus issues and decisions by key leaders (President, Vice Presidents, Associate Vice Presidents, Deans, Emergency Personnel and Crisis Management team).

## PROCEDURES

- All allotments must be in compliance with IRS regulations and [University of Houston System Administrative Memoranda 03.A.19](#).
- The allowances will be as follows:

Cell phone service	\$50.00 per month
Data service (wireless card for laptop)	\$30.00 per month
Cell phone and data service	\$80.00 per month
- The Cell Phone Allowances must be re-evaluated and reauthorized at least once a year. The expiration date for the allowance may be no later than the end of the current fiscal year.
- The Cell Phone Allowances paid to the employee are considered taxable compensation paid through the payroll system and, as such, are subject to required tax withholdings (see [SAM 03.D.06, Taxable Fringe Benefits](#)). Payment of such taxes incurred is the responsibility of the employee and shall not be reimbursed to the employee by the university. The Cell Phone Allowance is not considered an entitlement, is not part of an employee's base salary, and may be changed or withdrawn by the university at any time.
- Cell phones subsidized by the university through a monthly/bi-weekly allowance are considered to be the personal property of the employee and may be used in any way the employee deems appropriate. Any service contract the employee enters into regarding the acquisition or operation of a cell phone is personal to the employee. The university shall have no obligation or make any guarantees with respect to such contract to the employee or service provider. However, in the event of a public records request, Internal Audit investigation, or other civil or criminal investigation, the calling records of cell phones that are subsidized by the university must be provided by the employee.
- The Cell Phone Allowance will be charged to the same cost center as the employee's regular salary to comply with state fringe benefit requirements. This allowance is not intended to fully reimburse the employee for their total out-of-pocket costs given that the device is expected to be used by the employee for both business and personal use.
- To obtain approval for cell phone allowance, the eligible employee must complete the Cell Phone Allowance Verification Form available on the [Finance Forms page](#) and submit to the immediate supervisor for approval. The form should be duly signed by employee, supervisor, the senior business coordinator and the Component Head (President, Senior Vice President and Provost or the Vice President for Administration and Finance).
- Once all approvals are obtained, the completed form must be forwarded to the Associate Vice President for Finance. Human Resources will be notified to add the allowance to the employee's compensation.

## REVIEW AND RESPONSIBILITIES

Responsible Parties: Associate Vice President for Finance  
Review: Every five years on or before June 1