

MSU EXTENSION MOBILE COMMUNICATIONS GUIDE

The following contains excerpts from the MSU Mobile Communications plan from the University's Controller's Office, with added information specific to MSU Extension personnel. The University's policies/procedures cover [Mobile Communications for Business Use Only](#) and [Mobile Communications for both Personal and Business \(Mixed Use\)](#), as two separate procedures.

In order for Extension personnel to receive an allowance for mobile devices and/or service, the cell phone number will be used as a recognized number for contact with the employee. Mobile numbers will be shared with the employee's supervisor, institute director, district coordinator and other staff members in the employee's office.

This guide applies to all MSUE staff, including, but not limited to Extension Directors' Office, Institute Directors, District Coordinators, administrative personnel, Educators, paraprofessionals, etc.

All employees should check for a Michigan State University discount with whichever service provider they utilize. The MSU Human Resources webpage includes information on [employee discounts](#) (select 'Communications & Media Services'). Your provider may not be included on this specific list, however that does not mean they do not offer discounts for Michigan State University employees.

MOBILE COMMUNICATIONS USED FOR BOTH BUSINESS AND PERSONAL PURPOSES (MIXED-USE)

As verification of business purpose and authorization, a Departmental Mobile Communications Agreement must be approved by an administrator and maintained on file in the MSUE Business Office.

All MSU Extension staff must use the MSUE specific agreement [form](#).

All mobile communications service contracts are to be between the employee and the service provider. As such, if prior to the end of a service contract, the employee for any reason needs to change or end the service contract, the employee will bear the cost of any associated contract termination fees.

Additional Pay Allowance –It is **not necessary** to maintain detailed records to support both business and non-business usage of the service. Nor is necessary to provide a copy of your monthly statement. This will save time and eliminate the extensive effort of documenting all calls and other uses. **In this case, the mobile communications service contract is personally owned by the employee and may therefore be used for both personal and business purposes.**

The dollar amount of the allowance will approximate the employee's anticipated business-related expenses only. The monthly amount takes ALL cost into consideration, access plan (service and data), device (iPhone, Galaxy, etc) and necessary accessories (spare charger, etc). It is not the intent of this allowance to pay employees for their personal use of the mobile communications.

The mobile communications allowance is included in the employee's paycheck/direct deposit. The allowance shows as a separate line item on the employee's pay stub. **This allowance does not increase the employee's base salary and will not be included in the calculation of any University benefits.** *This allowance is subject to all applicable taxes.* Because the allowance is taxable, the actual amount that an employee receives may be less than the selected allowance amount.

Note that once an allowance is paid, it becomes income to the employee and MSU is not entitled to a "refund" in the event of termination or transfer to another University department.

The Additional Pay Allowance for monthly services will be paid from an operating budget (whether the account is an Institute operating account or an individual's operating account, please follow your Institute guidelines), but may not be purchased in another manner and submitted as a separate expense against the operating account.

The MSUE Business Office will process the approved "special payment requests" as necessary for **quarterly** reimbursement of the cell phone allowance..

Pre-Paid Contracts

If an employee chooses to purchase a pre-paid contract that will be used for business purposes, he/she will receive a quarterly reimbursement for the related costs, based upon submitting the invoices to his/her fiscal officer. The amount reimbursed will be no more than that which is provided for other types of cell phones nor more than the amount of the invoice itself.

Tablet Devices

If the purchase of a tablet-style device is made through the employee's operating account, it is the property of MSU/MSUE and employees are encouraged to work with ANR IT to purchase such equipment. If the individual owns or prefers to purchase the device as a personal choice, it will be/remain their personal property.