



**Title: Mobile/Electronic Messaging Device Policy**

**Effective Date: 05-01-2018**

**Last Revision Date: 01-11-2018**

**Cancellation:**

**Department/Office: Business Affairs**

### **Mobile/Electronic Messaging Device**

#### **PURPOSE**

This policy is to clearly define the circumstances/situations under which Nunez Community College (NCC) will provide non-compensatory, non-taxable reimbursement for use of a personal mobile phone/electronic messaging device. The issuance/reimbursements under the circumstances/situations listed herein are solely for the purpose of allowing efficient and rapid employee (24/7) access and response for conducting Nunez Community College business.

#### **SCOPE**

This policy and procedure applies to all eligible employees required to maintain mobile and/or electronic messaging capabilities in the scope of their job duties.

#### **AUTHORIZATION**

LCTCS board policy # 5.031 allows each LCTCS institution to establish a mobile/electronic messaging device policy 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 all mobile devices and reasonable reimbursements will not be taxable to an employee when used primarily for substantial business matters. Additionally, Nunez Community College will provide a copy of this policy to the Office of the LCTCS Vice President for Finance and Administration to be maintained on file.



**POLICY**

Nunez has determined that a reimbursement will be provided to individuals who are required to be available on a 24/7 basis to assure effective response times of emergencies. NCC has further determined that all other employees will be eligible for reimbursements on an exceptions basis for substantial use of his/her personal mobile/electronic messaging device for business matters in any month.

In order to meet this requirement, the Vice Chancellor for Finance and Operations is responsible for establishing the appropriate levels, requirements, access to phones, positions, justification of usage and any documentation attesting to the monthly bill that apply. The following is the current chart for these requirements, which is determined based on job title/level/requirements.

<b>LEVEL/ REQUIREMENTS</b>	<b>POSITIONS</b>	<b>OPTIONS</b>
<b>Level I</b>	Chancellor	Reimbursement of employee's basic usage plan for personal device up to \$100
<b>Level II</b>	Other employees required to be available 24/7	Reimbursement of employee's basic usage plan for personal device up to \$50



Policy & Procedure No. 5.032  
**Nunez Community College**

---

---

*Review Process:* Provide/edit example table below to document review process and all reviewing entities

<b>X</b>	<b>Reviewing Council/Entity</b>	<b>Review Date</b>	<b>Effective Date</b>
X	Business Affairs	01-11-2018	02-22-2019
X	College Compliance Committee	01-11-2018	02-22-2019
X	Chancellor's Council	01-14-2018	02-22-2019

*Distribution:* Distributed Electronically via College's Internet 03-11-2019

***Chancellor's Signature/Approval***

SIGNATURE: \_\_\_\_\_

Tina M. Tinney, Ed.D.  
Chancellor

DATE: \_\_\_\_\_