

Mobile Communications Device Allowance

Subject Personnel

Web Link https://www.montana.edu/policy/mobile_comm_devices/

Effective Date January 1, 2019

Revised Date January 15, 2025

Review Date January 2028

Responsible Party University of Human Resources

Table of Contents

[100.00 Establishment and Payment Allowance](#)

[200.00 Determination of Dollar Amount of Allowance](#)

[300.00 Use of Device](#)

[400.00 Documentation and Review Requirements](#)

100.00 Establishment and Payment Allowance

If a University employee's job duties include the frequent need for a mobile communications device, such as a cellular phone or pager, then the employee may be eligible for an allowance issued on the biweekly payroll. An allowance may be requested using the MSU Mobile Communications Device Allowance Request Form. The taxable allowance form is processed and retained by Human Resources.

By U.S. Internal Revenue Service directive, allowances or reimbursement for mobile communications devices are treated as taxable income even if the device is required for the employee's job.

200.00 Determination of Dollar Amount of Allowance

No case shall the amount exceed the cost of the employee's monthly mobile communications service plan. Determination of a reasonable dollar amount of the allowance is made at the department level prior to submitting a request for a mobile communications device allowance. Human Resources may review the amounts requested.

300.00 Use of Device

The employee must retain an active mobile communications device as long as a mobile communications device allowance is in place. Because the mobile communications device is owned personally by the employee and the allowance provided is taxable income, the employee may use the device for both business and personal purposes, as needed. The employee may, at his or her own expense, add extra services or equipment features, as desired.

Use of the device in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the mobile communications device allowance.

400.00 Documentation and Review Requirements

The dean, director, or department head is responsible for an annual review of employee business-related mobile-device use, to determine if existing mobile communications device allowances should be continued as-is, changed, or discontinued.