

# Health Sciences Center Cell Phone Service Reimbursement Program

UNM Health Sciences Center employees (faculty or staff) who require a cellular telephone in order to perform their duties may, with approval of their Dean or Director, receive a monthly payment from the University to reimburse them for business usage of their personal cell phone. The allowable monthly reimbursement amount is forty dollars (\$40), or less if determined appropriate per departmental budgetary need. The payment is only intended to help offset the employee's cost associated with using their cell phone for UNM business, not to pay the entire phone bill. The procedures described in this document must be followed in order to receive reimbursement under this program. *Please contact the Contract & Grant accounting office to determine if cellular phone expenses are allowed as a direct charge on your restricted award.*

- *Before receiving reimbursement under this program, if the employee currently has a UNM-provided cell phone, the phone must be turned in, and the service terminated. Contact IT Customer Support Services at 7-5757 for assistance or questions.*

The Dean or Director must determine what type of plan or level of service is required in the performance of an employee's duties. The determination should include considering the appropriate number of plan minutes, data plans, and other plan features that are required for the performance of the employee's job responsibilities. An employee receiving a Cell Phone Reimbursement must make the personally owned device available for business use as required by the department. An employee receiving a reimbursement must maintain active cell phone service. The employee agrees to carry the cell phone with them and keep it charged and in operating condition based on departmental requirements. The employee agrees to use the phone in a manner consistent with University policy and all applicable local, state or federal laws. Inappropriate or unlawful use of the cell phone and its services and features is prohibited. Phone misuse will result in immediate cancellation of the Cell Phone Reimbursement agreement.

The employee is responsible for obtaining a phone and monthly plan that, at a minimum, meets the level of service required by the department. The employee owns the device; therefore it may be used for personal and business purposes, but must be available for the performance of work responsibilities as designated by the department. **UNM will not pay for the cost of the cellular device, related supplies, or insurance.** The employee may obtain a more robust plan if needed for personal use, but will only receive the designated monthly reimbursement amount up to \$40 for business use. The University Controller will determine, on an annual basis, whether the available reimbursement amount needs to be revised. Payment of bills for the cellular plan and device are the responsibility of the individual, not the department.

The department is responsible for ensuring that the employee has an active cell phone, and for obtaining and retaining the required documentation (statement of account showing that the employee has active service).

## **Reimbursement Guidelines:**

The employee that is to receive the reimbursement, and their Dean or Director, must sign the “HSC [Personal Cell Phone Reimbursement Agreement](#)” that justifies the business need for a cell phone, and outlines the requirements that the employee will obtain a phone and service plan that meets department requirements, and make it available when needed (as defined by the department, i.e., for on call use). The "Personal Cell Phone Reimbursement Agreement" can be found using the following link: <https://hsc.unm.edu/financialservices/accounting/forms/>

Reimbursement can be processed via Chrome River:

**Via Chrome River Expense** (“Telecomm” Payment type under “Employee Other”) charging account code 6080. For the first reimbursement request in each fiscal year the cell phone bill and a copy of the signed *Personal Cell Phone Reimbursement Agreement* must be provided for review. Subsequent reimbursement requests only require a copy of the *Personal Cell Phone Reimbursement Agreement*. An employee receiving a reimbursement for their personal cell phone plan must be able to produce additional documentation concerning their bill, if requested.

**Chrome River Memorized Expense feature** To make processing more efficient, please use the Chrome River “Memorized Expense” feature. This feature is available once you create and save your line item and is located at the top right corner of the Line Item Entry screen under the MORE (three dots) button. From here, select “MEMORIZE EXPENSE” and confirm that you would like to memorize this line item for reuse in the future. When you are ready to submit another report, select the plus (+) button to add a line item, then select OFFLINE in the e-Wallet. From here, locate the memorized expense you wish to use and then tap the check box to select it. Tapping ADD will open the expense and put it into edit mode and will allow you to make any adjustments to the report. Click SAVE. You can always access the original memorized expense in your e-Wallet for future use. For more information on this feature, please log into Chrome River and then click on the Quick Start: SNAP link under the Help section. Click on Expense in the menu and then select Memorized Feature.

To satisfy the requirements of UNM policy and to meet IRS accountable plan requirements, reimbursement requests should be submitted on a monthly basis. Due to different billing cycles of the various service providers, reimbursement requests are intended to follow calendar months only. Each reimbursement request must clearly state the calendar month represented, and may NOT be submitted until after the end of that calendar month. Any month’s request not received in Unrestricted Accounting by the last day of the second succeeding calendar month will be considered additional taxable income, in compliance with accountable plan requirements.

Reimbursements meeting the requirements of this document are being treated as non-taxable payments to the employee, per IRS guidance. However, it is imperative that it can be clearly shown that the payments are “non-compensatory” in nature; that is, the payment MAY NOT represent additional compensation to the employee. There must be a clearly documented departmental REQUIREMENT for the employee to be reachable via cell phone for substantial business reasons in order for the payment to be considered a non-taxable reimbursement. The reimbursement amount established for a particular employee must be reasonably calculated so as not to exceed expenses the employee actually incurred in maintaining the cell phone.