

USC Viterbi School of Engineering Mobile Communications Devices and Infrastructure Guidelines

Effective October 2014, these guidelines apply to mobile communication devices (cellular or satellite phones, personal digital assistants, other mobile communication units) and services, and communications infrastructure such as home internet access, home landline telephone and home fax lines. It is based upon and in compliance with the university Mobile Communications Resources Policies and Procedures and university Expenditure Policies and Procedures. [This is a revision of the guidelines issued in January 2011.](#) In addition to the USC Viterbi School of Engineering (Viterbi) guidelines below, please refer to the University's policy on Mobile Communication Resources found at: <http://policy.usc.edu/files/2014/02/Mobile-Communication-Resources.pdf>.

I. Mobile Communication Devices (cellular or satellite phones, personal digital assistants, other mobile communication units) and Services (minutes and data plans).

A. ELIGIBILITY

1. **Position-Based Eligibility for Devices/Data Plans:** Viterbi will support a mobile communications device and service/data plan for the device for the following positions:

- Dean
- Vice and Sr. Associate Deans who are required to travel frequently for business
- Viterbi Advancement & Communications key employees (if deemed necessary by their supervisor and approved by Viterbi Senior Business Officer (SBO))
- Staff who are designated emergency response personnel such as IT Staff and Facilities Staff (if deemed necessary by their supervisor and approved by Viterbi SBO)
- Other (such as staff or faculty who travel extensively on university business if deemed necessary by their supervisor and approved by Viterbi SBO)

Personal Use of university provided devices/data plans: Per university policy, the school supplied mobile communication device may be used for personal use provided that such use is incidental (10-20% maximum of total use) and does not burden the University/School with quantifiable incremental costs. Employees may need to carry a second phone if personal use is in excess of the guideline.

When a device is paid for by university funds, it is university property and should be noted on the Employee Inventory Form.

2. **Payroll Allowance:** Viterbi authorizes payment of a gross monthly payroll allowance

(including an amount of 15% to help offset taxes) to faculty and staff by written request including justification of use and with appropriate supervisory and school-level approvals when indicated. Justification of use should include sufficient detail regarding business usage to allow Viterbi Business Affairs — Finance (VBA – Finance) to determine appropriate amount of payroll allowance which typically does not exceed 25% of the service plan.

Payroll allowance is intended to help offset the monthly costs related to business use of a personal device. It is the employee's responsibility to personally pay the entire mobile resources bill.

In the case of faculty requests, the cost may be funded with start-up, discretionary and/or gift funds. Exceptions include Department Chairs and Center Directors whose allowance may be funded with unrestricted funds.

3. Miscellaneous Business Calls: Employees who use their personal mobile devices for business may be reimbursed on a per call basis.

4. Mobile Communications Devices and Data Related to Research Projects or Instruction: Upon prior request and with detailed written justification and approval of the SBO, university funds may be used to support mobile communications devices and data services used as part of research projects or as part of course development/classroom instruction. Sponsored research funds may be used to support devices utilized on research projects only with the approval of the SBO and the Office of Financial Analysis.

B. PAPERWORK

The university's Mobile Resource Policies and Procedures (www.usc.edu/policies) requires that employees/departments complete the **Mobile Communications Resource Authorization Form** each FY for each mobile communication resource that is supported by university resources. Please contact VBA – Finance for a copy of the form.

Departments/employees may augment this form with a detailed justification memo when needed to support a request as described in section 1 of this document.

All expenses for the payment of mobile communication service require pre-approval from the individual's direct supervisor. The approval must be kept on file and a copy submitted to VBA - Finance Division.

C. PAYMENT METHODS

Please note that procurement cards may ONLY be used for mobile communication expenses that have been approved as “direct bill” (see Eligibility 1).

The following are the three forms of payment that the Viterbi School of Engineering will allow for all Mobile Communication Devices/Services at the school. Please see below for a description and criteria:

1. **Direct Bill from School Funds:**

This form of payment will be used for employees whose positions, as described in sections A.1 and A.4. of this guideline, meet the criteria for a school funded device/data plan and for mobile communications devices/data related to research projects or instruction. The device/service will be paid directly to ITS or Provider from unrestricted funds.

Employee must have submitted a completed **Mobile Communications Resource Authorization Form** with memo of justification signed by the employee and their supervisor. Forms are submitted to VBA — Finance, attention: Greg Constante.

The approvals are by request and will be approved for standardized packages based on need. All service contracts should accurately reflect the business-related use; departments should select cost-effective service plans that reflect the business related use.

2. **Payroll Allowance:** Payroll allowance is defined as a pay line for a pre-determined amount to be used for the payment of a mobile communication service plan. A payroll allowance will increase the employee's gross income and the amount will be subject to income and employment taxes. The amount of the allowance will be grossed up a flat amount (section A.2.) to help offset taxes. No benefits are calculated on the allowance amount, including retirement contributions.

The payroll allowance is based on the portion of the mobile communication resource needed for business use. Personal use of the resource is permitted as the School will pay for the business portion. Employees are responsible for personally paying for the entire mobile resource invoice, including costs incurred for both personal and business use and costs above the received payroll allowance amount for services.

The following is required to establish a payroll allowance for a mobile communication resource:

- a. Completed **Mobile Communications Resource Authorization Form** with memo of justification, signed by the employee and their supervisor
 - i. Written justification should include sufficient detail including three months of telephone statements to allow VBA – Finance to determine appropriate amount of payroll allowance which may not exceed the amount determined by Viterbi.
 - ii. The completed Mobile Communication Resource Authorization Form and supporting documentation are submitted to VBA - Finance, attention: Greg Constante. Greg will review and obtain school level approvals, and forward to VBA-Payroll for payroll processing.

3. Reimbursement for Occasional Business Use: Per the Mobile Communications and Resources Policy, Section 2.2: When having a mobile communication resource is of minimal benefit to the University, University funds may not be used to support a payroll allowance, full direct pay (ITS Direct bill, purchase order, or expense report) or full reimbursement (personal funds or Travel Plus Card). In cases where an employee only occasionally uses a mobile communication resource for University business, the employee may request reimbursement for business calls made using their personal resource at a rate of \$.10 per minute. When requesting a \$.10 per minute reimbursement request, a business purpose for each call must be provided in the University's Quali Reimbursement DVQE process. Statements confirming length of call must be submitted with as supporting documentation for the reimbursement.

II. Home Internet/ Home Phone/Home Fax Services:

The Viterbi School of Engineering **will not support** service contracts associated with home internet, home telephone or home fax service regardless of the source of funds or method of payment.