

**Annual Mobile Communications Agreement – Service And/Or Device**

**To:** McCormick Office of Administration, Finance, Facilities and Planning  
**From:**  
**Subject:** Annual Mobile Communications Agreement  
**Date:**  
**Attachments:** 1) Complete Service Plan Bill (all pages); 2) Itemized receipt for device purchase (if applicable)

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McCormick faculty/staff may be eligible for nontaxable reimbursement for mobile communications expenses when their duties and responsibilities require mobile access. Business use should be consistent with IRS criteria:

- Employer’s need to contact employee at all times for work-related emergencies, inquiries, be on call;
- Employer’s requirement that employee be available to conduct business when away from the office; or
- Employee’s need to conduct business with individuals in other time zones outside of normal work day

**Statement of Business Use/Availability Requirements:**

What employee duties and responsibilities require mobile access where such University business cannot be conducted by the use of University-provided computer, land-line, pager or other communication device? \_\_\_\_\_

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**Monthly Nontaxable Allowance for Service Plan \$ \_\_\_\_\_**

Includes phone and data service. Based on business use – for example, if mobile use is 50% business/50% personal, then indicate 50% of service plan cost. Up to \$64 per month (\$768 per year) based on anticipated business need and use as outlined in this agreement.

**One-time Nontaxable Allowance for Device Purchase \$ \_\_\_\_\_**

A new device based on anticipated business need and use as outlined in this agreement can be funded this way no more than every 24 months. Device and service cannot exceed \$1,200 in the purchase year.

**Employee Certification:**

I certify that the description of my cell phone requirements meets the noncompensatory IRS Substantial Business Reason criteria; that I understand that the use of the service is for university business purposes; and that I am responsible for the purchase of a device and the payment of the service plan to which the university will contribute allowance amounts indicated in this agreement. The monthly allowance does not exceed the service plan but should that occur, I will return the excess funds within 90 days. I have read and agree to the Employee Responsibilities as stated in the NU Mobile Communications Policy.

**Print Name** \_\_\_\_\_ **Mobile Phone Number:** \_\_\_\_\_

**Employee Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Department Chair or Dean Approval and Date:**

I certify that the mobile communications device is essential to this individual's effectiveness specifically in support of, but not limited to, use in scholarly, research, academic, and/clinical activities and in business operations supporting these activities. I approved the nontaxable allowance(s) for the device and/or service plan as outlined in this agreement.

**Chair/Dean Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

\*Pay period stop date will be 8/31 or sooner based on the plan's expiration date

**SUBMIT TO:** Submit the following to Matthew Tiede, McCormick Admin, Finance, Facilities & Planning (AFF&P), Tech L364:

- Annual Mobile Communications Agreement
- Complete copy of monthly service plan
- Proof of payment for device e.g. itemized receipt

**Mobile Communications Agreement must be renewed annually. The cell number must be provided on the form. NU policy requires all mobile devices that use third-party networks to carry encryption software.**