

SEFS Mobile Service Allowance Policy

Some employees* are required to use cell phone devices for some or all of their assigned duties. In these cases, SEFS provides the following criteria to approve a Mobile Service Allowance (MSA) to cover costs associated with the service contract, monthly fees, data charges, or other related charges of a mobile device.

MSA Criteria and Business Justification for employees:

- Employee expected to be on call after hours
- Manager in direct escalation path for on-call 24 x 7 employees
- Employees whose jobs require constant availability and regularly work in areas where there is no desk or office phones
- Employees who directly support emergency management preparedness and response leadership
- Employees whose jobs require frequent and/or significant time outside the Seattle area
- Senior managers whose job responsibilities require them to be available and responsive to executive leadership

Any employee whose supervisor has determined that there is an official business need for the MSA and available funding must complete and sign a MSA Agreement form and route for supervisor and the Director's signature. In SEFS, we have set the standard monthly allowance of \$50 for MSA with half paid each pay period (\$25). This amount is taxable compensation for which normal payroll deductions apply. In some circumstances (e.g., remote work location, service providers available, data needs), a higher rate up to \$75/month may be approved by the Director. Allowances are set up through Workday by our payroll team and should not be submitted as reimbursements to the employee through any other reimbursement method.

Once the form has been completed and signed, the employee submits to SEFS HR Manager Wanjiku Gitahi (wanjiku@uw.edu) who will enter the MSA into Workday. Since the MSA requires you to use your own personal device, you may continue using it for personal calls and data. Because you have already been taxed on the allowance that is provided through the MSA, there are no additional IRS tax requirements to document any of the calls as personal or business.

The University's payment of an allowance is based on the expectation that a significant amount of your use of the phone will be for official business. With this comes the obligation to take reasonable precaution to protect confidential data that may reside on your phone or be accessed through it. Such precautions normally include the use of a password or a PIN for access to any UW email accounts or other official records.

***Employees who are ineligible for the MSA:**

Student, temporary, and hourly-paid employees are not eligible to receive an allowance for the use of a personal mobile device used for business purposes.