

 <p>NORTHERN ARIZONA UNIVERSITY</p>	<p>Responsible Executive: Vice President & Chief Human Resources Officer</p> <p>Responsible Office: Human Resources</p> <p>Effective Date: 01/10/2020 Last Revised: 01/07/2026</p> <p>Policy Title: Cellular Telephone Service Allowance</p>
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Policy

Cellular telephone service allowance is intended to reimburse qualified employees for business use of their personal cellular telephone service account on a monthly basis. Employees who receive cellular telephone service allowance must agree to list their personal cellular telephone in LOUIE.

Section I: Eligibility

- A. With supervisor approval, the following employees are eligible to receive cellular telephone service allowance:
 - 1. Employees whose course and scope of employment requires considerable travel or time spent outside of the office during normal business or working hours and the use of a smartphone or other mobile device is necessary to facilitate the employee's effective performance or the maintenance of business operations while away;
 - 2. Employees whose course and scope of employment requires the employee to be immediately accessible to receive or send business-related calls, messages, or information outside of normal working hours; and
 - 3. Employees whose course and scope of employment includes duties that must be performed while away from the office that may expose the employee or others to immediate health or safety risks (e.g., visits to the homes of patients or clients).
- B. Cellular telephone service allowance may not be paid with grant-restricted funding. Cellular telephones or service plans may be purchased by departments for grant-funded employees in accordance with applicable policy or contractual requirements related to University owned cellular telephones and/or service plans.

Section II: Allowance

- A. The University's cellular telephone service allowance is not intended to cover the entire cost of the employee's cellular telephone service. The Internal Revenue Service considers these payments to constitute taxable income. Monthly cellular telephone service allowance may be considered wages for retirement contribution purposes.
- B. Approved cellular telephone service allowance will be charged to the NAU account approved by the applicable supervisor, who is responsible for ensuring the availability of appropriate funding. Supervisors are required to annually review documentation or to otherwise confirm the business use of the cellular telephone to determine continued eligibility.
 - 1. Cellular Telephone Service Allowance
Voice and text: up to \$260 dollars annually or \$10 per pay period. This amount is pro-rated for employees working less than a 12 month contract period.
- C. To initiate a cellular telephone service allowance, employees may, with the approval of their supervisor, submit a completed Cellular Telephone Service Allowance Agreement to Human Resources.

Related Information*

[Cellular Telephone Service Allowance Agreement](#)

Policy History*

01/10/2020 Origination date.

01/07/2026 Policy revised.

* Related Information and Policy History are solely for the user's convenience and are not part of the official university policy.