Introduction

The university recognizes that the performance of certain job responsibilities may require the provision of additional communication technology devices or services as determined by the head of the employing unit and in accordance with university eligibility requirements. The purpose of this policy is to establish limitations and parameters for funding communication technology devices and services. This policy is also intended to preserve university resources and prevent misuse of funds.

Communication technology services shall be defined as:

- cellular phone voice/text messaging service,
- cellular phone ISP (Internet Service Provider) data service associated with devices such as smartphones and PDAs, and
- cellular wireless modems associated with devices such as laptop computers

Policy Statement

For eligible and authorized individuals, the university may provide:

- Communication devices and services through one of the university's purchasing contracts, or
- A taxable payroll allowance to the employee, hereinafter referred to as a communication technology allowance (CTA). A monthly payroll allowance is provided to help cover the monthly cost for business use of an employee's personal cellular voice or cellular data service. The monthly payroll allowance amount will be determined per established allowance and reimbursement procedures. In conformance with U.S. tax regulations, all CTAs are considered taxable, without exception. The university assumes no liability for any employee-owned personal devices or service plans.

Eligibility for CTA

Communication technology services may be funded if business justification can be made by the employing unit and funding is available. In order to be eligible for a CTA, the employee's employment classification must be faculty, professional & scientific or exempt merit. Employees must meet at least one of the following eligibility criteria for an allowance.

- The employee's job requires him/her to spend a considerable amount of time outside of his/her assigned office or work area during assigned working hours, requiring regular access to communication technologies.
- The employee's job requires him/her to be reached either as a responder to emergencies on campus or to carry out their assigned responsibilities outside of normal working hours.
The CTA is not intended for occasional, incidental use, purely voluntary/convenient access, or where needs can be met by a departmental pool of cellular devices available through university contracts.

**Funding Limitations of CTA**

Units have authority to establish more restrictive policies and to review, question, limit, and refuse, due to funding limitations, requests for CTAs that otherwise meet eligibility requirements.

In accordance with uniform guidance (2 CFR 200, Subpart E), our policy requires that neither CTAs nor university-owned communication technology plans may be charged to federally sponsored projects unless the cost meets the definition of "unlike circumstances" as described in the applicable ISU costing policy, the cost is necessary for the project, and the cost was included in the approved budget (or has received written prior approval from the sponsor.) In addition, the use of funds from accounts that are non-federal may also carry restrictions that do not allow these types of costs.

The university establishes CTA limits which are reviewed and adjusted periodically.

**Resources**

**Links**

- [CTA Reimbursement Procedures](#)
- [Purchasing Contracts for Communication Devices, Purchasing Department](#)
- [Expenditures - Allowability and Appropriateness (manual)](#)
- [Sponsored Programs Costing Policy](#)
- [Cost Principles (2 CFR 200, Subpart E)](#)
- [Expenditures - Allowable, Appropriate, Documented (policy)](#)
- [Travel Information, Controller’s Department](#)
- [Personal Use and Misuse of University Property](#)
- [Telecommunications Policy](#)
- [Communication Technology [Policy in PDF with line numbers]](#)