

**UNIVERSITY OF HOUSTON SYSTEM
ADMINISTRATIVE MEMORANDUM**

SECTION: Fiscal Affairs

NUMBER: 03.A.19

AREA: General

SUBJECT: Monthly Cell Phone Allowance

1. PURPOSE

This document states the University of Houston System policy regarding a monthly cell phone allowance for the business use of a personal cell phone. Also, this policy delegates responsibility for the administration of a monthly cell phone allowance program to the universities.

2. POLICY

2.1. When an employee's job duties, in the opinion of the department head, require an employee to use their personal cell phone, the department may elect to monetarily contribute to the employee's operation of the employee's cell phone by providing a monthly cell phone allowance through the payroll system. The cell phone allowance is meant to partially offset, rather than cover, the cost of the cell phone service.

2.2. Each university will be responsible for the development, implementation, and administration of guidelines related to this document, if the university decides to provide a cell phone allowance. These guidelines must be in compliance with Internal Revenue Service regulations.

2.3. If a university provides a cell phone allowance, it is not required to provide it to all employees who request it, but must provide it in accordance with its own guidelines.

3. REVIEW AND RESPONSIBILITY

Responsible Party: Associate Vice Chancellor for Finance

Review: Every five years

