

COV Mobile Device Allowance Agreement Form

Background This form is used by **employees and their supervisors** to 1) document a request for mobile device allowance and 2) acknowledge understanding of the *VITA Enterprise Architecture Standard, Mobile Communication Use Technical Topic* requirements and limitations.

Intent The mobile device allowance is intended to reimburse an employee for the average business use of the mobile device, but not to pay the entire bill.

Eligibility Check all that apply—

You must meet at least one of the following criteria to receive the allowance since the job requires the employee . . .

- ... to spend considerable time outside the office (travel, meetings, conferences, etc.) and use of a mobile device facilitates the effective maintenance of business operation while away.
- ...to be in constant communication with customers.
- ... to be immediately accessible to receive and/or make frequent business calls or communicate information outside of working hours on a consistent basis.
- ... to engage in job duties away from the office that may expose the employee—alone or with others—to immediate harm or danger (e.g., visits to homes of patients or clients) as the result of completing job duties outside the office.

Action Add or Change Existing Mobile Device Allowance (check one) — New/Add OR Change

Please Print

Agency Name: _____	Agency Number: _____
Employee Last Name: _____	Employee First Name: _____
Employee ID Number: _____	Position # for Mobile Device _____
Start Date: _____	Allowance Payment _____
	End Date (if any*): _____

- If your business need is *short term*, e.g., three months out of the year, you must enter a **start** and **stop** date above.

Allowance for Use of Personal Mobile Device (complete listed information)

- ↓ 10-digit phone number: _____ if applicable (voice and data device)
Employee will be available for calls (in possession of the mobile device and have it turned on) during times specified by management.
- ↓ Employee has read the Mobile Communication Use Technical Topic? Yes No
- ↓ Allowance amount per month: \$ _____ + \$ _____ = \$ _____
(non-taxable) (taxable) (total)
smart device only

Employee Information and Responsibilities The mobile device allowance for a **voice and data mobile device** (not a voice-only phone) as defined in the *VITA Mobile Communication Use Technical Topic* is considered non-taxable income to the employee by the Internal Revenue Service up to the limit specified in the *Commonwealth Accounting Policy and Procedure* (CAPP Manual Topic No. 50535, *Employer Provided Fringe Benefits* found at http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main.cfm . A mobile device allowance for a data only mobile device is fully taxable income.

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The VITA Mobile Communications Use Technical Topic applies to all non-higher education Executive Branch agencies. Any mobile device allowance paid by higher education or non-Executive Branch agencies pursuant to documented agency policies beyond the allowance established by the VITA policy is taxable income to the employee. The mobile device allowance is not considered wages for the purpose of retirement contributions. Eligibility for the allowance or the level of the allowance provided is subject to change or cancellation without notice at any time. Supervisors may periodically request documentation of business use to determine the appropriateness of eligibility and level of the allowance amount.

Cancelation

The employee must inform his/her agency to discontinue the allowance when the eligibility criteria are 1) no longer met or 2) when the mobile device service is cancelled. The *Mobile Device Allowance Agreement* form must be completed, checking the box marked **Cancel Mobile Device Allowance** located below. **If such notification is not submitted within 30 days of ineligibility or service cancellation, the employee must repay any allowance received.** This repayment—if not provided by the employee within two (2) weeks of notification—will be initiated by the employing agency through payroll deduction.

Check the box marked **Cancel Mobile Device Allowance** located below if the employee is leaving the employing agency or leaving/transferring from a position where mobile device access was required to one where it is no longer deemed necessary.

Remove Mobile Device Allowance: Cancel Mobile Device allowance

Documentation Requirements

The completed and signed *Mobile Device Allowance Agreement* is the only document required. It must include the appropriate position number designated for mobile device allowance and a start date.

Documentation justifying the mobile device allowance as a business requirement must be maintained in personnel files.

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By signing below the employee and authorizing management acknowledge they have read and reviewed their responsibilities under the VITA Mobile Communications Use Technical Topic. This mobile device allowance agreement must be approved by the employee’s supervisor and the agency head or his/her designee.

Employee Name (please print)		
Last	First	
Employee Signature		Date
If I am subject to repayment, I agree to have that amount deducted from my paycheck		
Supervisor Name (please print)		
Last	First	
Supervisor Signature		Date
Agency Head/Designee (please print)		
Last	First	
Agency Head/Designee Signature		Date