



Annual Mobile Communications Agreement For University-owned or Employee-owned Devices and Service Plans with a Taxable Benefit

Department: _____

Department Head: _____

Employee: _____

For Dates: From: _____ To: _____

Instructions

- Annually, the department head completes this form (items 1 - 3 below) for each employee who has been approved for a mobile communications device, service plan and/or tablet device and associated taxable benefit.
The employee reviews the agreement and discusses it as needed with the department head, signs it, and returns it to the department head.
The department head signs the agreement, forwards a copy to the employee, and retains the original for eight years for audit purposes.

1. Need for Mobile Communications Device, Service Plan, and/or Tablet Device

Since the definition of Substantial Business Reason is not met, what circumstances require mobile access to telephone service, email, text messaging, data access/downloads, Internet access, and/ or group scheduling/calendars where such University business cannot be conducted by the use of a University provided computer, land-line phone, pager, or other communication device?

a. Check the applicable device and provide the requested information:

University-owned Device.

Value of the University-owned Device \$ _____

Employee-owned Device

Monthly Taxable Allowance for Service Plan \$ _____

The monthly employee allowance for a service plan is based on anticipated need and use as outlined in this agreement.

One-time Taxable Allowance for Device Purchase \$ _____

(if the employee is to purchase a device during this year)

The one-time employee allowance for a device is based on anticipated University business need and use as outlined in this agreement.



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NORTHWESTERN
UNIVERSITY

Employee Certification

I certify that the description of my mobile communications and tablet device (if applicable) need is accurate. Because the Substantial Business Reason criteria are not met, the value of the University-owned device or the allowance is a taxable benefit and must be recorded as taxable compensation on my W-2 form. For employee-owned mobile communication devices and/or tablet devices, I am responsible for the purchase of a device and payment for a service plan to which the University will contribute the taxable amount(s) outlined in this Agreement. I have read and agree to the Employee Responsibilities as stated in the Mobile Communications Policy document.

Employee Signature: _____ Date: _____

Departmental Approval

I approve the taxable allowance(s) for the mobile communications device and service plan for the employee as outlined in this Agreement.

Department Head Signature: _____ Date: _____