



UNIVERSITY
of HAWAII
MĀNOA

John A. Burns School of Medicine
Office of the Dean

MEMORANDUM

TO: Nelson Sakamoto, Director
RCUH Human Resources Office

FROM: _____, Principal Investigator

SUBJECT: **\$30 Monthly Taxable Mobile Device Allowance**
Employee: _____ (Non-Exempt RCUH Employee)
Employee ID: _____
Period Covering: _____ - _____

SPECIFIC ACTION REQUESTED:

The University of Hawaii, John A. Burns School of Medicine, Office of Facilities Management and Planning respectfully requests your office's approval to administer a \$30 monthly taxable mobile device allowance to _____ (Non-Exempt RCUH Employee) for period covering _____ - _____, for a total of \$_____.

As Principal Investigator, I certify that said allowance is for the purpose of providing my mobile employee with a means to communicate with myself and team members while away from their primary office location during normal working hours. Should this arrangement extend beyond normal working hours, I will offer my employee overtime in accordance with RCUH Human Resources Policies & Procedures [3.340 Overtime Compensation](#).

RECOMMENDED EFFECTIVE DATE:

Effective _____

ADDITIONAL COST:

Existing funds from account _____ will be utilized to cover the total \$_____ taxable mobile device allowance.

BACKGROUND:

October 30, 2004 Flood

The John A. Burns School of Medicine (JABSOM) initiated an internal cell phone and internet service reimbursement procedure as a result of a devastating flood on October 30, 2004, due to a torrential rainstorm that affected numerous building on the University of Hawai'i at Manoa's campus. The John A. Burns School of Medicine, Biomedical (BIOMED) Science Building received severe damage due to the overflow of flood water throughout the BIOMED building towers. Almost all employees working in BIOMED were affected by the flood. As a result, the employees were relocated to various locations on the Manoa campus, Gold Bond Building, Dole Cannery Castle & Cooke and in some cases due to lack of work space, employees were working out of their homes.

During this time, temporary work location sites were being assigned to employees as the new medical school in Kaka'ako was being constructed. Cell phones and the internet were the most used communication devices used among employees. At the time, cell phone and internet rates were very expensive and employees began exceeding their cell phone minute ceilings. As a result, JABSOM Interim Dean Samuel Shomaker initiated a reimbursement process for all employees using their cell and internet services as a primary means of communication. (S. Shomaker 2006 memo). Monthly non-taxable reimbursements were allowed with a copy of the employee's cell phone and internet service bill as support for the calls and internet service. The University of Hawaii (UH) did not have a cell phone or internet policy or procedure at this time.

Opening of JABSOM Kaka'ako Campus

JABSOM's Administrative offices were the first to move into the new Medical Education Building (MEB) located at 651 Ilalo Street starting April 2005. The Biosciences Building was ready for occupancy around August 2005. Employees, especially facilities and IT service personnel, were working around the clock to support the needed services for the new and incoming MEB and BSB employees and the cafeteria, Health Sciences Library and Bookstore personnel. In an effort to continue support from the facilities and IT employees for the 24 hours, 7 days a week, JABSOM continued their reimbursement process, but reduced the non-taxable monthly rate from \$39.99 to a non-taxable monthly rate of \$25.00. This rate remained the same up and until December 31, 2018.

UH AP 8.853 Mobile Devices and Related Communications Services Program

In January 2019, the UH established a general criteria, guidelines and procedures to address the business use of mobile devices for UH eligible employees. Currently, RCUH does not have guidelines/procedures for eligible RCUH employees. Therefore, JABSOM is adopting and incorporating the following procedures for their RCUH employees.

Nelson Sakamoto

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BACKGROUND (Continued):

JABSOM Mobile Device Procedures for RCUH Employees

In November 2019, JABSOM drafted the enclosed internal procedures to afford its RCUH employees an opportunity to partake in the mobile device program under slightly modified procedures. These procedures serve as internal controls to ensure consistent program administration for both UH and RCUH employees in accordance with UH and RCUH policies, respectively.

ACTION RECOMMENDED:

The University of Hawaii, John A. Burns School of Medicine, Office of Facilities Management and Planning respectfully recommends your office's approval to administer a \$30 monthly taxable mobile device allowance to _____ (Non-Exempt RCUH Employee) for period covering _____ - _____, for a total of \$_____.

As Principal Investigator, I certify that said allowance is for the purpose of providing my mobile employee with a means to communicate with myself and team members while away from their primary office location during normal working hours. Should this arrangement extend beyond normal working hours, I will offer my employee overtime in accordance with RCUH Human Resources Policies & Procedures [3.340 Overtime Compensation](#).

APPROVED / DISAPPROVED:

Nelson Sakamoto, Director
RCUH Human Resources Office

Date

Attachments:

1. JABSOM Mobile Device Procedures for RCUH Employees
2. JABSOM RCUH DISB-15: JABSOM RCUH Employee Mobile Device Program form

c: Nancy Foster, Executive Director of Administration, Finance, Operations & Chief Financial Officer
Coco Seymour, Chief Administrative Officer
Office of Central Fiscal & Human Resources