What supporting documentation should I submit with my MCD Allowance Request eForm?

Tell Me

1. Per IRS, you must have a "substantial noncompensatory business reason" and supporting documentation to qualify for this nontaxable fringe benefit.

**Business Use Justification** should use language that includes the following examples of "substantial noncompensatory business reasons":

- The employee’s job duties require them to be...
  - available at **all times for work-related emergencies**,  
  - routinely available **outside normal work hours**, and/or  
  - routinely available **when away from the duty station** (during normal working hours).

2. Attach a copy of your most recent cell phone bill or service provider contract along with other business use supporting documentation, to substantiate your reimbursement.

The supporting documentation should contain the employee's name, phone number, and monthly service charges. It should also indicate the number of adult phone lines on any shared service plan. Activity detail pages are NOT required. Refer to examples provided in this FAQ.

Please remember to redact level 2 or 3 data from any attachments per the Guideline for Data Handling. If you have questions about the data levels, please contact your Data Security Officer, Information Security Liaison, or the Information Security Compliance Office (iscompliance-group@uncc.edu).

<table>
<thead>
<tr>
<th>Level 0 – Public</th>
<th>Level 1 – Internal</th>
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| • Can be stored anywhere  
• Freely distributed  
| • Not shared publicly without authorization  
• Can be stored on:  
  - University computers  
  - Network drives  
  - Google Drive and Dropbox  
| 
| Level 2 – Sensitive/Confidential | Level 3 – Highly Restricted |
| • Requires authorization to view  
• Should not be stored on computer hard drives (be cautious when using Dropbox Sync App and Google Drive Sync)  
• Can be stored on network drives and online in Google Drive and Dropbox with limited access  
| • In general, should not be copied or downloaded from the secure location without speaking with the Data Owner, Data Security Officer, Information Security Liaison, or Information Security Compliance Office  
| • Examples:  
  - FERPA data  
  - Personal records  
  - Personally identifiable information  
| • Examples:  
  - SSNs  
  - Credit card information  
  - Restricted research data |

Related FAQs

- What are the deadlines for requesting/renewing a MCD allowance?
- What fund should I enter in the "Allowance Fund" field of the MCD eForm?
- What supporting documentation should I submit with my MCD Allowance Request eForm?
- How do I purchase mobile "apps" needed on a University-owned Mobile Communication Device (MCD)?
- Why is my personally-owned Mobile Communication Device (MCD) excluded from my taxable compensation?