

## **Business**

### **Cell Phones – Stipend Policy**

#### **Purpose:**

This policy allows the Tulare County Office of Education to meet IRS regulations, provide guidelines for the use of cell phones for business purposes and streamline required recordkeeping and reimbursement activities related to cell phones.

#### **Policy**

The Tulare County Office of Education will not own cell phones for the use of individual employees. Designated employees are eligible for a cell phone stipend to cover business-related use of a cell phone. The cell phone stipend will be included each month in the employee's payroll check.

Beginning immediately upon the approval of this policy, the Tulare County Office of Education will no longer purchase cell phones for individual use. In order to avoid cancellation fees, and allow for an orderly transition, any employee currently using a Tulare County Office of Education owned cell phone, acquired prior to the establishment of this policy, has six (6) months from the effective date of this policy to comply with the policy.

#### **Use of phone**

The employee must retain an active cell phone contract as long as a cell phone allowance is in place. The cell phone should be carried during work hours making the employee readily available to the office. Because the cell phone is owned by the employee it may therefore be used for both personal and business calls. The employee may, at his or her own expense, add extra services or equipment features, as desired.

For business use cell phones should not be selected as an alternative to land lines but are approved for use when landline phones are not available.

Employees are advised not to use the cell phone for business purposes while driving. After answering the call the preferred practice is to pull over to the side of the road before continuing with the call.

Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cell phone stipend.

#### **Documentation and Review Requirements**

A copy of the *Cellular Phone Stipend Authorization Form* must be kept on file in the employee's division. The files are subject to audit at any time by the Business Division, Internal Audit, or external auditors engaged by the state or federal government.

The division will maintain a file containing a copy of the *Cellular Phone Stipend Authorization Form*.

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**Cell Phones – Stipend Policy (continued)**

The division Assistant Superintendent is responsible for an annual review of employee business-related cell phone use to determine if existing cell phone allowances should be continued, changed or discontinued and to determine if any new allowance should be recommended.

**Tax Issues**

The employee's cellular telephone stipend is taxable income.

**Eligibility for Cell Phone Stipend**

The following positions are eligible for cell phone stipends:

County Superintendent of Schools, Assistant Superintendents, Administrators, Program Managers  
Maintenance and Operations Supervisor, Director-Maintenance & Operations, and Public Information  
Officer.

Other positions where employee duties require wireless access must be approved by the supervisor and Assistant Superintendent of the Division.

Policy  
Adopted: 12/06/06

Tulare County Board of Education  
Visalia, CA