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**CELLULAR PHONES FOR COLLEGE STAFF**

In accordance with IRS Regulation IRS Authority IRC 274(d) and IRC 280(f)(4), and to meet the needs of communication and safety for College staff, two methods of providing cell phone use will be provided. For cell phone use that is part of the daily work of staff and where the phone is assigned to a department, the College will own and pay for the phone services. For individuals that are required for operational or emergency purposes to be accessible by cell phone when off campus, the College will provide a stipend for the College use of those individuals' cell personal phone.

1. Requests for new phones or stipend authorization will be submitted to the appropriate Vice President and the President using a *Cell Phone Request* form.
2. Authorization of new cell phones or stipends will be the responsibility of the appropriate Vice President and the President.
3. Authorized staff lists will be reviewed annually by the College Executive Team.

**DEPARTMENTAL PHONES:**

1. A list of approved College owned cell phones will be maintained by Administrative Services.
2. College cell phones will remain on campus or with the staff assigned during that staff shift, but returned to each department at the end of each shift.
3. College cell phones will not be used for personal use, but can be used for personal emergencies or to notify family of unforeseen work schedule changes if another phone option is not reasonably available.

**STIPEND FOR PERSONAL CELL PHONE USE:**

1. A list of staff authorized to receive a stipend for cell phone use and their cell phone number will be maintained by the Human Resources Department.
2. Authorization will be made in two levels:
  - Level 1 - Those whose use of a cell phone is part of the daily requirements to perform tasks including data. These individuals will receive a monthly stipend of \$80.
  - Level 2 - Those whose use of a cell phone is infrequent, but requires them to be on call. These individuals will receive a monthly stipend of \$25.
3. Individuals who close their cell phone accounts will notify the Human Resources Department immediately and their stipend will be removed.
4. In accordance with IRS guidelines, stipends will be considered taxable benefits.

Associated Forms:

*Cell Phone Request Form*

*Cell Phone Reimbursement*

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