

REIMBURSEMENT OF CELL PHONE EXPENSES
PROCEDURES

The use of cell phones to conduct official college business is helpful in situations where other means of communication are not readily available. Cell phones should not be selected as an alternative to other means of communication, i.e., land-lines, pagers, and radio phones, when such alternatives would provide adequate but less costly service to the college.

The College will reimburse employees for certain cell phone expenses as outlined in this procedure. Reimbursement of cell phone expenses incurred by college employees is made under one of the following processes:

1. Supplemental compensation to offset the cost of cell phone service for qualifying employees; OR
2. Reimbursement of cell phone calls for non-qualifying employees.

Supplemental Compensation for Qualifying Employees

Qualifying employees will receive a supplemental compensation of \$50.00 per month. This supplemental compensation provides the employee with funds to help defray the cost of acquiring and maintaining cell phone services that would be used in whole or in part to conduct college business. This amount will be added to the employee's salary each pay period. This compensation is taxable income and is subject to withholding. Payments will be issued through the payroll system and will be included on employee's W-2 forms.

Supplemental compensation does not constitute an increase in base pay, and will not be included in the calculation of percentage increases to base pay due to annual salary increases, job upgrading, or other similar calculations.

The senior administrative group will determine which employees qualify for the supplemental compensation. The criteria used for making this determination are:

- Employee is a key staff member needed in the event of an emergency (senior administrator).
- Employee is frequently away from access to traditional land-based phone services.
- Employee is involved in frequent off hours/on-call activity where contact by cell phone is essential.
- The nature of the employee's work is critical to the operation of the college and immediate response is required.
- Employee's assigned work requires substantial travel and contact by cell phone is essential.
- The anticipated level of business use is significant.

To be considered for supplemental compensation, an employee's supervisor shall consider whether the employee's business need for a cell phone meets the required criteria and then shall submit a Cell Phone Reimbursement and Authorization Form to the senior administrative group for consideration. The following steps are required:

1. Supervisors complete a Cell Phone Reimbursement and Authorization Request Form.
2. The appropriate Vice President, Dean, or designee must attach the request form with a recommendation for approval to the senior administrative group.

Once approved, the supervisor shall submit a completed Payroll Information Form (PI), with the approved Cell Phone Reimbursement and Authorization Form and a copy of the employee's cell phone contract, to the Business Office by July 1 of each year. The Business Office will review the information on the PI for compliance and will forward to the Human Resources office for processing. Supplemental compensation shall be set up within the payroll system to expire at the end of each fiscal year.

If there is a change in an employee's responsibilities that would disqualify them from continuing to receive the supplemental compensation, the supervisor must immediately take the necessary steps to terminate the supplemental compensation, effective with the date that the employee's responsibilities changed.

Supervisors shall conduct an annual review and document the continued qualification for the supplemental compensation. Regardless of when the supplemental compensation is established, it will cease at the end of the fiscal year (June 30). A new Cell Phone Reimbursement and Authorization Request form shall be submitted to the senior administrative group for consideration. The cost of the supplemental compensation is a departmental expense.

Qualifying employees receiving supplemental compensation shall acquire and maintain an active cell phone service that provides national coverage and has an activated voicemail feature. Qualifying employees shall notify the Business Office within 15 days of any changes in his/her cell phone service during the fiscal year. The employee's cell phone number shall be provided to the college for placement on contact/directory lists. The employee shall be available by cell phone while on duty.

Non-qualifying Employees

Employees that do not qualify for supplemental compensation or who occasionally incur cell phone expenses related to college business may be eligible for reimbursement of the cost of cell phone calls. Reimbursement shall be made at a flat rate of \$.08 per minute up to a maximum of \$20.00 per month.

To receive reimbursement, the employee shall submit an Expense Reimbursement Voucher and a copy of their itemized cell phone bill along with notations as to who was called and the business purpose of the college-related calls. The employee's supervisor shall review and approve the Expense Voucher and submit it to the Business Office for processing.

Safety and Other Items

Employees are expected to exercise care when using cell phones so as not to endanger themselves or others. Use of cell phones while operating a motor vehicle is discouraged.

The college may acquire and assign cell phones and/or pagers to individual departments when security and campus-wide services are required.

The college administration reserves the right to make changes to these procedures as circumstances warrant.

**Northeast Community College
Cell Phone Reimbursement and Authorization Request**

Complete this form to request supplemental compensation for cell phone expenses. The completed form must be signed and submitted to your immediate supervisor. The supervisor will submit to the senior administrative group for approval.

A cell phone supplemental compensation is justified for the following reasons (mark all that apply):

- Employee is a key staff member needed in the event of an emergency (senior administrator).
- Employee is frequently away from access to traditional land-based phone services.
- Employee is involved in frequent off hours/on-call activity where contact by cell phone is essential.
- The nature of the employee's work is critical to the operation of the college and immediate response is required.
- Employee's assigned work requires substantial travel and contact by cell phone is essential.
- The anticipated level of business use is significant.

Cell Phone Provider _____

Cell Phone Number _____ (will be published in contact listings)

I confirm that I need the use of a cell phone for work-related purposes. I agree to provide this cell phone number to appropriate people/organizations who may need to contact me on the job, or on call. I further agree to carry this cell phone and keep it turned on at all times while on duty.

<u>Print Name:</u> <hr/> <u>Department:</u> <hr/> <u>Date:</u> <hr/> <u>Employee signature</u> <u>date</u>	<u>Recommending Signature</u> ___ Approved ___ Not Approved <hr/> <u>Supervisor</u> <u>date</u> <hr/> <u>Approval Signature</u> ___ Approved ___ Not Approved <hr/> <u>Senior Administrator</u> <u>date</u>
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Retain a copy of this form, attach it to a Payroll Information Form and route to the Business Office.