



| Category                                   |  |
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| # 2-63 Cell Phone Allowance Policy         |  |
| Approval                                   |  |
| LC Approved: 09/28/12                      |  |
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| Effective Date/BOT Approved: 11/01/12      |  |
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| Revised: 09/17/12                          |  |
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| Responsible Party: VP Finance & Operations |  |
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## **Cell Phone & Data Service Allowance Policy**

Personal cell phones have become commonplace for many people and incidental use of a personal cell phone for College business is considered routine and will not be paid by the College. Employees whose job duties include the frequent need of a cell phone or data device may receive extra compensation, in the form of a taxable allowance, to cover business-related costs.

### Procedures:

#### A. Allowance Request

If a supervisor determines that a college employee's job duties include frequent need of a cell phone, the employee may be eligible for an allowance to cover associated expenses. To receive such an allowance, the employee must complete and submit a "Cell Phone Allowance Request Form" with approval by the supervisor and appropriate Vice President or Executive Director. Allowances will be paid bi-weekly and included in the eligible employee's paycheck. The allowance is taxable income to the employee and will be taxed in accordance with IRS regulations. The allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to raises, job upgrades, or benefits based on a percentage of salary, etc. The cost of the allowance will be charged to the operating budget of the employee's department, subject to budget availability.

#### B. Allowance Approval Process

Supervisors and appropriate Vice President or Executive Director must approve cell phone allowances. Allowances for voice plans will only be provided when the use of the cell phone is necessary for College business and not simply for the convenience of the employee. The following criteria will be used to determine an employee's need for a cell phone or device and eligibility for the allowance.

- Safety requirements indicate having a cell phone is essential to fulfilling job responsibilities.

- The employee is regularly required to take or make calls away from their desk/office.
- The employee needs to be available and responsive on a regular basis outside normal work hours.
- The employee is required to be on-call 24/7.
- Job requirements include critical college-wide decision making.

#### C. Plan Allowance

Employees are responsible for choosing their own voice or data plan as well as their carrier. Because employees are personally responsible for the account and allowance provided is taxable income, they may use the account for both business and personal purposes. Employees may also, at their own expense, add extra services or equipment features as desired. The College does not accept any liability for claims, charges or disputes between the service provided and the employee. Recipients of this allowance must notify the College of the cell phone number and must continue to maintain the cell phone while in receipt of the allowance.

Employees are also responsible for choosing their own equipment. There is no additional allowance for cell phones, since most carriers offer a number of phones free in connection with a new service plan. Because the employee is personally responsible for the equipment, any replacement for loss or damage will be at the expense of the employee.

The College will pay only the approved allowance amount even if the actual monthly costs exceed the allowance. The allowance amount is determined by the VP/Executive Director not to exceed \$80 per month and is indicated on the Cell Phone Allowance Request Form. Allowance for the President is determined by the Sedgwick County Technical Education and Training Authority. Allowance for personnel whose cell phone costs are reimbursed by a third party will be established by the appropriate VP/Executive Director and not subject to other limitations.

If prior to the end of the cell phone contract, the employee leaves the College (voluntarily or involuntarily), changes jobs within the college, or employee misconduct/misuse of the phone results in the need to end or change the cell phone contract, the employee will bear the cost of any fees associated with that change or cancellation.

#### D. Support for Cell Phones or Devices

Support for cell phones and devices will be provided by the carrier. IT may provide consultation on the type of equipment to purchase, especially as it relates to devices that enable email and calendar support. Employees who are approved for a data service device should consult with IT to determine the best type of device for the functions needed.

E. Reimbursement for Business Calls on Personal Cell Phones

Infrequent use of a personal cell phone for College business is considered normal and will not be reimbursed. Business calls while on campus should be made using office phones provided.

**Wichita Area Technical College**  
**Cellular Phone Allowance Request Form**  
(Return Completed Form to the Human Resources department)

**Employee Name:** \_\_\_\_\_

**Job Title:** \_\_\_\_\_

**Allowance Start Date:** \_\_\_\_\_ (must be the first day of a pay period).

**Gross Monthly Allowance Amount:**

\_\_\_\_\_ Cellular Phone Plan                      \$\_\_\_\_\_ per month

*Allowance amount will be determined within each department, not to exceed \$80.00 per month.*

**Allowance will continue as specified above until cancelled or revised by the employee's supervisor or by change to WATC policy.**

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**Employee Certification and Signature:**

I certify that I have read, understand, and will comply with WATC's Cell Phone/Data Service Plan Policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Supervisor Signature:**

I certify that the requested allowance is needed by the employee for business related purposes. I acknowledge that I am expected to review the need for this allowance and/or the allowance amount at least annually and request changes as needed.

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
VP or Executive Director Approval

\_\_\_\_\_  
Date