

Cell Phone Allowance Policy

A. Establishment and Payment of Allowance

Employees with town issued cell phones may be eligible to receive an allowance toward the cost of their personal cell phone in lieu of utilizing a town issued cell phone.

The allowance will be \$50.00 per month for non-department heads. For department heads, the allowance will be \$75.00 per month.

Allowances will be paid as part of the employee's paycheck. This allowance is taxable income; therefore the individual will be taxed in accordance with IRS tax regulations.

This 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 annual raises, job upgrades or benefits based on a percentage of salary, etc.

B. Allowance Approval Process

Department Heads must approve the allowance for their department members. Employees with previously approved Cell Phone Allowance Forms on file shall not be required to resubmit a request.

The completed and approved **Cell Phone Allowance Request form** should be submitted to the finance director for processing in order to have the allowance added to the employee's paychecks.

C. Device Policies

The employee will be responsible for choosing their own equipment. Department Heads utilizing this policy shall be required to utilize smart phone technology to ensure e-mail and social media access. Phone requirements for all other employees utilizing this policy shall be based on communication needs as determined by the Department Head. There is no additional allowance for the purchase of cell phones, since many carriers offer a number of phones free in connection with their service plan. Any replacement for loss or damage will be at the expense of the employee.

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The department head may conduct an audit or review to justify the cell phone allowance. Employees utilizing this policy may be required to authorize release of account information associated with the applicable telephone account as part of an audit process. An active account must be kept as long as an allowance is being received and will be the sole responsibility of the employee.

The phone number and carrier provider must be submitted, and updated, to the Finance Department for reconciliation against this policy.

Teresa D. Piner
Town Manager
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