

## **CELL PHONE**

### **Purpose:**

Temple College offers a taxable stipend for cell phone service for employees whose duties and responsibilities require them to be available at all times. This policy allows the College to meet IRS regulations regarding business versus personal use of cell phones and applies to personally owned cell phones.

### **Policy:**

The appropriate Vice President may authorize a cell phone stipend for employees who use their personal cell phone for College business. If authorized, employees required to use their personal cell phone for College business will receive compensation in the form of a cell phone stipend. Simple convenience is not a criterion for a cell phone stipend. A stipend may be authorized if the job function of the employee requires them to be immediately accessible outside of scheduled or normal working hours.

### **Scope and Applicability:**

This policy is applicable to all faculty and staff of Temple College as referenced in the specific procedures and guidelines outlined below.

### **Stipend Amount:**

The recommended dollar stipend is \$25 per month for a voice-only device or \$50 per month for a voice/data device. These amounts will be determined based on the individual job requirements. The employee is responsible for the purchase of the cell phone.

### **Payment:**

The cell phone stipend is paid through Payroll and is included in the employee's check/direct deposit. The stipend shows as a separate line item on the employee's pay stub. This stipend does not increase the employee's base salary and is subject to all applicable taxes.

### **Using the Cell Phone Service:**

The cell phone service is personally owned by the employee and may therefore be used for both personal and business calls. An employee with a cell phone stipend must maintain an active cell phone contract for the life of the stipend.

**Note:** Using a cell phone inconsistently with College policy may result in immediate cancellation of the cell phone stipend.

### **Business and Review Requirements:**

The employee's supervisor is responsible for an annual review of the business need for a cell phone stipend to determine if stipends should be changed or discontinued. If an employee is no longer eligible for a cell phone stipend, the employee's supervisor should notify the Associate Vice President, Finance and Information Technology Services.

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