

Roane County Executive's Cell Phone Policies for Employees

1. In an effort to assist employees in performing their job duties in a more efficient and effective way, the following cell phone and data plan policies have been developed.

- A. County Provided Phone Policy
- B. Stipend Policy
- C. Nickel-Phone Policy

A. **The County Provided Plan Policy** shall require each employee to:

- Provide the following information to your supervisor as required by the IRS.
 - Time and date of each call
 - Business purpose of each call
 - Explanation of business relationship with all participating parties of each call
- Reimburse the county on a quarterly basis the cost of all personal phone calls, text messages and data usage.
- All records may be considered public records.

This is necessary to ensure that the county is in compliance with IRS substantiation requirements. (See IRS Sections 274(d)(4) and 280F(d)(4))

B. **The Stipend Policy** is designed to compensate employees for the business use portion of their service and will give each eligible employee a monthly stipend to pay for the business use portion of their personal communication service bill. Employees receiving stipends will be responsible for purchasing their cell phone and paying for equipment and service. The cell phone and service contract will be the property and responsibility of the employee. Government work related calls shall be public records unless exempt by law. It is the intent that no work call will be considered non-public. Employees receiving stipends must agree to have their cellular number published for county use and phones must be kept operational. Employees whose application has been submitted and approved shall be classified in one of the following three categories:

| | (Per Month) | |
|-----------|--------------|----------|
| ◆Low Use | No data plan | \$30.00 |
| ◆High Use | No data plan | \$50.00 |
| ◆High Use | Data plan | \$100.00 |

Stipend rates will be periodically reviewed. It will be considered taxable income to the employee and included in the employee's paycheck. Tax considerations have been taken into account when determining stipend levels.

C. **The Nickel Phone Policy** will remain in effect with the following alteration: no new phones are available on the Nickel Phone Contract however, from time to time similar phone contracts may be available. Supervisors who are interested in this type policy/contract should contact the Purchasing Department.

2. Procedure to be followed for cell phone policy considerations shall be as follows:

- Supervisors should make application on behalf of employees whom they deem eligible for cell phone/data service.
- Supervisors should complete the **Cellular Phone Stipend Request and Approval Form** for each eligible employee and submit to the Director of Accounts and Budgets. Supervisor/Employee should request either County Provided Policy, Stipend Policy, or Nickel-Phone Policy. Both must sign form.
- Employees should contact the Director of Accounts and Budgets if there are any changes in their cell phone service or number so that adjustments to the information may be recorded.
- If the employee resigns, is terminated, or no longer qualifies for a county phone or stipend, the supervisor must notify the Director of Accounts and Budgets in writing.