

WALLACE COUNTY PERSONNEL POLICIES AND PROCEDURES MANUAL

19.0

CELL PHONE POLICY

19.1 Purpose

This policy is designed to provide guidelines on the use of portable communication devices (cell phones) issued or provided by Wallace County (the County) to its personnel, as well as provide for a monthly stipend to key personnel for the use of personally-owned cell phones which are used often for County business.

19.2 Tax Consequences

1. The County will comply with all applicable state and federal laws and regulations, including but not limited to Internal Revenue Service Code, with regard to the taxation and usage of cell phones. Stipends provided to employees for business use of their personal cell phones are taxable pursuant to federal and state law. The value of the stipend will be included in employees' taxable wages for reporting and withholding purposes. Employees may wish to consult a personal tax advisor to determine what, if any, tax deductions they may make for the business use of their cell phones. Additionally, County-issued cell phones may also be a taxable event to the employee. To avoid any tax implications as a result of being provided a County-issued cell phone, the employee must own and maintain a personal cell phone and must not use the County-issued cell phone for any personal business.
2. At the request of the Department Head, the Board of County Commissioners (the Board) will consider and determine which, if any employees, shall be provided a monthly cell phone stipend, and the amount of the stipend, for personally owned cell phones regularly and necessarily used in the transaction of County business.
3. Department Heads are responsible for ensuring that employees under their supervision fully comply with the provisions of this policy.

19.3 Procedures

Determining Need:

In determining whether an employee should be provided a monthly cell phone stipend, the Board will consider all relevant factors, including but not limited to the following:

1. **Reachable immediately.** The employee's job duties and responsibilities are such that it is important that the County be able to reach them and/or transmit

data immediately, and the employee cannot be reached through more economical means.

2. **On-call.** The employee is required to be on-call outside of normal business hours, and the employee cannot be reached through more economical means.
3. **Fixed location.** The employee's job duties and responsibilities are such that they are not working at a fixed location the majority of the time, and the employee cannot be reached through more economical means.
4. **Travel.** The employee's job duties and responsibilities are such that they make frequent and/or prolonged travel outside of Wallace County and need to remain in contact with their office or employees.
5. **Safety.** The employee's job duties and responsibilities are such that they need a cell phone for their safety or the safety of the public.

Stipend:

When the Board determines that an employee regularly and necessarily uses their personal cell phone for County business, the Board may approve the payment of a monthly cell phone stipend to the employee. All cell phone stipends must be approved by the Board. The employee must provide the cell phone number to the Department Head and the County Clerk.

1. The Board shall determine whether the employee who shall receive a cell phone stipend, shall receive the high-use stipend in the amount of \$60.00 or the normal use stipend of \$40.00. The amount of the stipend will be at the discretion of the Board. Payment will be figured at a yearly total and paid out per pay period.
2. The cell phone and related equipment will be obtained by, paid for, and owned by the employee. The account and service will be registered in the name of the employee and billed to the employee at their home address. The employee is responsible for the entire cost of the service. County will not reimburse employees receiving stipends for the costs of purchasing or replacing their cell phone under any circumstances.
3. Departments/agencies may require employees receiving cell phone stipends to utilize a particular service provider or carrier in order to maintain established business practices, limit costs, or provide required job functions.
4. Departments/agencies are responsible for an annual review of employee business-related cell phone use to determine if existing cell phone stipends should be continued as is, changed, or discontinued.
5. The cell phone stipend will be included in the employee's wages and is subject to all statutory deductions (e.g. federal and state taxes). Cell phone stipends will not constitute an increase to base pay, or other items that are factored on base pay. The cell phone stipend is for the current month's service (i.e. a stipend paid on a June paycheck is for June service).

6. Prior to receiving an approved stipend, an employee must document his or her monthly service charges (e.g. provide the front page of the bill listing monthly cost). The monthly service plan charges (regular monthly total bill) should equal or exceed the amount of the approved cell phone stipend. In addition, the documentation must establish that the cell phone is owned by or for the personal use of the employee who is in some manner responsible for its cost.
7. The monthly cell phone stipend will continue, at the discretion of the Board, until the Department/agency discontinues the stipend, the employee decides to discontinue receiving the stipend, the employee transfers to another Department/agency, the employee terminates employment with the County, the employee fails to comply with this policy, or the Board determines that the current policy is no longer feasible.

County-Issued Cell Phones:

When the Board determines that an employee, department or agency requires regular access to a cell phone for transacting County business, the Board may approve the issuance to the employee, department or agency of a cell phone owned and maintained by County, rather than providing a monthly cell phone stipend for the employee's business use of a personal cell phone. This option will be utilized as a group pooled-minutes plan as opposed to the issuance of cell phones with individual contracts for each user. The Board, with the input of the Department/agency leaders, shall select the service agreement, provider or carrier, and type of cell phone provided to the employee.

- The cell phone and related equipment and services will be obtained by, paid for, and owned by County. Employees with a County-owned cell phone may not also receive a monthly cell phone stipend or reimbursement for business use of a personal cell phone.
- Department/agency leaders must comply with all County purchasing and procurement policies in the selection of equipment and services. Departments/agencies should review monthly bills to ensure that employees are using the most efficient and cost-effective usage plans. Departments/agencies should also review their cell phone usage to determine if employees are using them in the most efficient and economical manner.
- Employees are responsible for the care of the cell phone. The cell phone must be secured and its whereabouts known at all times by the user and/or the department/agency. Employees are required to immediately report the loss or theft of County-owned cell phones and related equipment to their department/agency and must immediately contact the service provider in order to prevent unauthorized use. Employees may be subject to disciplinary action due to the loss or damage of the cell phone and related equipment or excessive unauthorized use of the phone service incurred as a result of the loss. The employee may also be responsible to reimburse the County for the costs incurred as a result of the loss or damage.

- Employees may not use County-owned cell phones for personal use except when an emergency exists and there is no other available communication device. If an employee uses the cell phone in excess of, or in violation of, department/agency guidelines for usage, the employee may be required to pay extra charges and fees and/or may be subject to disciplinary action for excessive personal use. If the total minutes available on the pooled minutes plan is exceeded in a given month and there is personal use of the County-owned cell phone by the employee, the employee will be responsible for reimbursing County for each minute of personal use at the rate charged by the provider for excess minutes.
- Records reflecting the use and cost of County-owned cell phones may be subject to disclosure pursuant to the provisions of the Kansas Open Records Act.
- Plan management. Departments/agencies should review monthly bills to ensure that employees are using the most efficient and cost-effective usage plans. Departments/agencies should also review their cellular phone usage to determine if employees are using them in the most efficient and economical manner.

19.4 Safety

Under no circumstances should an employee use a cell phone, without a hands-free device, while operating a vehicle or machinery.