

**MEMO**

TO: (School District or ISD Supervisors)  
DATE : (Date)  
RE: (School District or ISD Cell Phone and Pager Procedures)

Effective October 1, 2005, a personal cell phone for business use or use of a District issued cell phone or use of a District issued pager may be required for some (School District or ISD) positions.

Consideration for this requirement is given to safety, work-related travel and the availability of a classroom or office phone.

Employees are expected to exercise care when using cell phones so as not to endanger themselves or others. Use of cell phones while operating a motor vehicle is prohibited.

**PERSONAL CELL PHONES**

Staff members whose positions within the organization require use of a cell phone for business purposes may elect NOT to be reimbursed by the District.

(School District or ISD) supervisors authorize the reimbursement level for staff and those personal cell phone numbers will be accessible to the appropriate (School District or ISD) personnel. If a staff member chooses to be reimbursed by the District for business use of a personal cell phone, with Supervisor approval, the level of reimbursement will remain in effect until July 1, 2006, based on the following guidelines:

| Job Factors   | Level of Reimbursement  |
|---|---|
| Emergency contact only, rarely travels on (School District or ISD) business; work involves supervision of staff/students in one or two locations; work involves limited monetary or project responsibility  | \$10/month (to be included on the W-2 statement as a taxable fringe benefit*) |
| Limited contact with staff and outside agencies on a weekly basis; work involves supervision of staff/students in limited geographic locations; work involves responsibility for decisions and final recommendations  | \$15/month (to be included on the W-2 statement as a taxable fringe benefit*) |
| Work involves daily contact with contractors, vendors, outside agencies, parents and/or school districts, often travels on (School District or ISD) business either within or outside the district; work involves supervision of staff/students that are geographically dispersed; work involves leadership that affects major activities in the (School District or ISD) in a substantial and demonstrable way | \$30/month (to be included on the W-2 statement as a taxable fringe benefit*) |

**\*PLEASE NOTE:** The Level of Reimbursement payment structure outlined above meets the Internal Revenue Service’s (IRS) “non-accountable plan rules”. As such, these rules

require that the payments be treated as supplemental wages, subject to income tax withholding, as well as payment of social security and Medicare taxes. These cell phone reimbursements are a taxable fringe benefit. Payments will be issued through the payroll system and WILL be included on staff W-2 forms as taxable income.

**Once established, reimbursement levels are set for the year and may not be changed on a monthly basis (i.e., “don’t reimburse me for May, do reimburse me for June”). Reimbursement levels themselves will continue to be evaluated and may be adjusted each year on July 1<sup>st</sup>. A completed “Cell Phone Reimbursement Request Form” must be on file with the Business Office no later than September 23, 2005 to qualify for reimbursement. Staff issued (School District or ISD) cell phones do not qualify for reimbursement of personal cell phone use as well.**

### **DISTRICT CELL PHONES**

Due to contracts previously established according to Universal Service Fund (USF) timelines, the District does own cell phones with service through June 30, 2006. Until that time, those cell phones will continue to be issued to staff by supervisors based on criteria established previous to this memo. It is anticipated that District cell phones will no longer be available after July 1, 2006, with the exception of designated staff.

Personal use of a District issued cell phone is discouraged through July 1, 2006. However, in the event that it becomes necessary to make personal calls or for incidental use, the employee shall be responsible for reimbursing the District for minutes used over the allotment. ((School District or ISD) policy does recognize and allow ‘de minimus’ personal use of a District issued cell phone. ‘De minimus’ is defined as too small to keep record of and very infrequent, not routine.)

Generally, it is expected that all District issued cell phones remain at the (School District or ISD) worksites and do not regularly stay in the possession of a staff member. Exceptions to this expectation are determined on a case-by-case basis by the Superintendent, taking into consideration such factors as the need to respond 24/7 to handle emergency and non emergency calls from security companies, second and third shift staff or other staff who may be working beyond ‘normal’ business hours.

It is the responsibility of the user to reimburse the District for the repair or replacement of any (School District or ISD) issued cell phones or pagers damaged, lost or stolen due to carelessness or misuse. Misuse of a District issued cell phone or pager may result in disciplinary action.

Please call (Contact Person) (Phone Number) with any questions regarding this memo.

# (School District or ISD)

## Cell Phone Reimbursement Request Form

Beginning October 1, 2005 and ending June 30, 2006, the monthly Level of Reimbursement amount for a personal cell phone required for business use for \_\_\_\_\_ is \_\_\_\_\_ per month.  
(Name) (Amount)

Reimbursement amounts will be distributed through payroll and included on staff W-2 Forms as taxable income.

Authorized by:

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date

Accepted by:

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee's Cell Phone Number