

ADMINISTRATIVE REGULATION

3340

SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

BUSINESS

EMPLOYEE CELLULAR TELEPHONE / SMARTPHONE ALLOWANCE

Board Policy 3340 permits the Chancellor/College President/Vice Chancellor to designate employees to receive an allowance for the use of a cellular phone or smartphone for district business purposes. That allowance may be increased if the employee experiences high usage as described below. The employee must retain an active wireless device contract for as long as the allowance is effective.

I. CELLULAR TELEPHONE ALLOWANCE

A standard cell phone allowance of \$75 per month will be provided to an employee, upon approval of the Chancellor/President/Vice Chancellor when conditions are present which require the employee to carry a cell phone to conduct District business or be available for contact outside the workplace. Employees requesting a cellular phone allowance must complete a Cellular Phone/Smartphone Allowance Request form and document the business necessity. This allowance is limited to administrators and classified management. Other employees may receive the allowance if a unique circumstance is present requiring communication with the District outside of their workstation however this allowance requires approval of the Chancellor.

II. SMARTPHONE ALLOWANCE

Standard smartphone allowance of \$165 per month may be provided upon approval of the Chancellor/President/Vice Chancellor. This allowance is for cell phones that have additional capabilities such as email, text messaging, web access, and electronic calendar. It would not be in addition to the cell phone allowance but in place of the cell phone allowance. Employees requesting a smartphone allowance must complete a Cellular Phone/Smartphone Allowance Request form.

Employees receiving a wireless allowance must purchase their own cell phones or smartphone. All smartphones must be compatible with District technology.

III. HIGH USAGE ALLOWANCE

The District further recognizes that unique circumstances exist where some employees may need to make extensive use of cell phones for District business needs. Whenever an employee can demonstrate 500 minutes of business usage in a month on the cell phone and can also show such usage for three of four consecutive months they will be eligible for a maximum \$50 per month augmentation to their regular cell phone allowance.

Adopted: 2-10-03
Revised: 6-14-07
Revised: 10-27-08

Revised: 6-22-09
Revised: 12-07-09
Revised: 5-8-14

The IRS considers all allowances as taxable income and as such they will be subject to applicable payroll taxes. All allowances will be paid through the payroll system.

IV. BOARD MEMBER REIMBURSEMENT OF CELL PHONE AND/OR SMART PHONE ACTUAL EXPENSES

Board members may be reimbursed for actual and necessary expenses for cell phone or smart phone usage for district-related business purposes. The reimbursement cannot exceed the amount of \$165 per month and the receipts must be submitted through the normal business procedure used for reimbursements. The chancellor must approve the expenses.

References:

Vehicle Code Sections 12810.3, 23123, and 23124;

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