

ADMINISTRATIVE REGULATION

6450

SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

BUSINESS AND FISCAL AFFAIRS

EMPLOYEE PHONE ALLOWANCE

Board Policy 6450 permits the Chancellor/college president to designate employees to receive an allowance for the use of a cellular phone for district business purposes. The employee must retain an active wireless device contract for as long as the allowance is effective.

I. CELLULAR TELEPHONE ALLOWANCE

A standard phone allowance of \$165 per month will be provided to an employee, upon approval by the college president and Chancellor or designees. An employee may be considered for the phone allowance if:

1. The employee is required to carry a cellular phone to conduct essential District business on a regular basis outside the workplace, not merely as a convenience; or
2. The employee is expected to be available 24/7 to resolve and/or respond to emergencies.

Employees receiving a phone allowance shall purchase their own cellular telephones that must be compatible with District technology.

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

Managers shall request a phone allowance for an employee as a compensation change through the system.

II. BOARD MEMBER REIMBURSEMENT OF CELL PHONE ACTUAL EXPENSES

Board members may be reimbursed for actual and necessary expenses for cell 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.

Adopted: 02-10-03 Revised: 06-22-09 Revised: 06-13-19 Page 1 of 1
Revised: 06-14-07 Revised: 12-07-09
Revised: 10-27-08 Revised: 05-08-14