Introduction:
Personal cell phones have become commonplace for many people and incidental use of a personal cell phone for College business is considered routine and will not be paid by the College. Employees whose job duties include the frequent need of a cell phone or data device may receive extra compensation, in the form of a non-taxable allowance, to cover business-related costs.

Procedures:
A. Allowance Request
If a supervisor determines that a college employee’s job duties include frequent need of a cell phone, the employee may be eligible for an allowance to cover associated expenses. To receive such an allowance, the employee must complete and submit a Cell Phone Allowance Form with approval by the supervisor and appropriate Vice President or Executive Director. Allowances will be paid bi-weekly and included in the eligible employee’s paycheck. The allowance is non-taxable income to the employee in accordance with IRS regulations. The allowance does not constitute an increase to base pay and will not be included in the calculation of percentage increases to base pay due to raises, job upgrades, or benefits based on a percentage of salary, etc. The cost of the allowance will be charged to the operating budget of the employee’s department, subject to budget availability.

B. Allowance Approval Process
Supervisors and appropriate Vice President or Executive Director must approve cell phone allowances. Allowances for voice plans will only be provided when the use of the cell phone is necessary for College business and not simply for the convenience of the employee. The following criteria will be used to determine an employee’s need for a cell phone or device and eligibility for the allowance.

- Safety requirements indicate having a cell phone is essential to fulfilling job responsibilities.
- The employee is regularly required to take or make calls away from their desk/office.
- The employee needs to be available and responsive on a regular basis outside normal work hours.
- The employee is required to be on-call 24/7.
- Job requirements include critical college-wide decision making.

C. Plan Allowance
Employees are responsible for choosing their own voice or data plan as well as their carrier. Because employees are personally responsible for the account, they may use the account for both business and personal purposes. Employees may also, at their own expense, add extra services or equipment features as desired. The College does not accept any liability for

North Idaho College Administrative Guidelines: Cell Phone Allowance (September 2015)
claims, charges or disputes between the service provided and the employee. Recipients of this allowance must notify the College of the cell phone number and must continue to maintain the cell phone while in receipt of the allowance.

Employees are also responsible for choosing their own equipment. There is no additional allowance for cell phones, since most carriers offer a number of phones free in connection with a new service plan. Because the employee is personally responsible for the equipment, any replacement for loss or damage will be at the expense of the employee.

The College will pay only the approved allowance amount even if the actual monthly costs exceed the allowance. The allowance amount is determined by the VP/Executive Director not to exceed $65 per month and is indicated on the Cell Phone Allowance Request Form. Allowance for personnel whose cell phone costs are reimbursed by a third party will be established by the appropriate VP/Executive Director and not subject to other limitations.

If prior to the end of the cell phone contract, the employee leaves the College (voluntarily or involuntarily), changes jobs within the college, or employee misconduct/misuse of the phone results in the need to end or change the cell phone contract, the employee will bear the cost of any fees associated with that change or cancellation.

D. Reimbursement for Business Calls on Personal Cell Phones

Infrequent use of a personal cell phone for College business is considered normal and will not be reimbursed. Business calls while on campus should be made using office phones provided.