

**Business****Cell Phones – Procedures**

TCOE will offer a taxable stipend for cellular phone service to employees whose duties and responsibilities require cellular wireless access to telephone service.

Program managers are responsible for determining the budgetary impact of this program, and to determine whether or not an employee's job requires use of cellular service to perform official TCOE business where such business cannot be accommodated by the use of a land line phone.

Assistant superintendents will approve the appropriate compensation amount and authorize the stipend.

Employee may be requested to show their cellular telephone bill to demonstrate that the level of compensation for business use is appropriate.

To begin receiving the stipend, a *Cellular Phone Stipend Authorization Form* must be completed and submitted to Human Resources. Human Resources will then complete an Action form and submit the Stipend form along with the completed Action form to Payroll for processing. The employee will receive the monthly stipend amount in their paycheck.

If business use results in a billed amount that is more than the allowance amount, reimbursement may be sought with appropriate documentation through regular expense reimbursement procedures. Appropriate documentation includes the phone bill and detail of who was called and the business purpose of each call for which reimbursement is requested.

The employee is personally responsible for complying with any contract entered into with a communication service provider including payment of all expense incurred (including long distance, roaming fees, and taxes). In the event that an employee leaves the position, he/she continues to be responsible for the contractual obligations of the cellular service plan.

An employee receiving compensation from TCOE toward cellular services must notify his/her supervisor within 5 days of any inactivation of the service, change in phone number or theft of the cellular phone.

*Reference: Cell Phone Stipend Board Policy 3513.1*

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Office of the Tulare County  
Superintendent of Schools  
Visalia, CA