

**PPM #27**

**Policy Name:** *Cellular and Smart Phones*

**Effective Date:** *September 15, 2010*

**Revision Date:** *February 7, 2011; December 1, 2011; February 21, 2018; November 29, 2018*

**Authorization:**

  
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*Nancy Watkins, Undersecretary*

**POLICY:**

It is the policy of the Office of Lieutenant Governor (OLG) and the Department of Culture Recreation and Tourism (DCRT) to pay a stipend to employees that use their personal cell phones to conduct the State's business.

**PURPOSE:**

This policy establishes detailed guidelines for determining which employees qualify for a cellular stipend.

**APPLICABILITY:**

This policy applies to all offices within the OLG and DCRT.

**ELIGIBILITY:**

Eligibility for the stipend must meet one or more of three criteria: 1) protection of life and property, 2) improved efficiency and effectiveness, and/or 3) lack of suitable communications alternatives; cellular stipend requests must include thorough, written justification.

**TYPES OF STIPENDS, PAYMENT SCHEDULES AND TAX IMPLICATIONS**

The OLG and DCRT offer two types of cellular service stipends.

1. Voice only with a stipend of up to \$35.00 monthly (\$16.15 biweekly)
2. Voice and Data with a stipend of up to \$75.00 monthly (\$34.62 biweekly).
  - There will be no reimbursement of any cellular charges other than the approved stipend.
  - The stipend is included in an employee's bi-monthly salary spread over 26 pay periods.
  - The stipend, \$420 annually for Voice and \$900 annually for Voice and Data, is included as earned income.
  - The stipend included in employee's annual salary as taxable income reported to the IRS on the W2 form.
  - Employees are required to retain bills for the prior 12 month period
  - If bills are audited, employees must identify business usage

## PROCEDURES FOR OBTAINING CELLULAR SERVICE

Employees apply for cellular service stipends through the OnBase Mobile Communications Device Authorization (stipend recipient) workflow. They select one or more of three justification criteria that include:

- 1. Protection of life and property** - the job duties of the individual require the performance of duties that could impact the protection of life and property. These duties may be impeded without immediate access (inbound and/or outbound) to the public telephone network regardless of the time of day or location of the employee.
  - Law enforcement - the daily job duties of the individual require the performance of law enforcement activities, and these activities may expose the individual or the general public to harm or danger.
  - Personal Safety - the daily job duties of the individual require the performance of activities that may expose the individual or clients to harm or danger.
  - Public Welfare - the daily job duties of the individual require the performance of activities that may directly impact the health, safety and welfare of the general public.
  
- 2. Improved efficiency and effectiveness** - the job duties of the individual require immediate access (inbound and/or outbound) to the public telephone network for recall, consultation, and/or decision making. Lack of instantaneous communications could have significant effect on the operational efficiency of the agency or significant impact on the economic or political welfare of the state.
  - On call - duties require that the individual be immediately accessible after normal work hours regardless of location.
  - Mobile or in transit - duties require that the individual be mobile or in transit a large percentage of the business day yet immediately accessible.
  
- 3. Lack of suitable communications alternatives** - no other suitable communications alternatives (pagers, two-way radio, and standard telephone service) are available due to the location or environmental conditions of the workplace.

Employees must provide thorough written justification in support of the category(s) selected. The employee's supervisor, their agency Assistant Secretary and the Deputy Secretary of the Department or his/her designee, must approve an employee's request for a Voice or Voice and Data stipend. Employees must maintain cellular service in order to receive reimbursement.