

## Cell Phone Allowance

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### Applicability

This policy applies to employees of schools comprising the Louisiana Special Schools (LSS)—Louisiana Schools for the Deaf and Visually Impaired (LSDVI) and Louisiana Special Education Center (LSEC).

For classified employees, this policy is in compliance with Civil Service Rule 6.3.1 – Other Compensation, and establishes guidelines for determining appropriate types of compensation for employees who are approved for using personal cell phones for business purposes.

### Procedures for Obtaining Compensation for Cell Phone Use

Plan 1: Employees whose supervisor and School or Division Director certify that a cell phone with Internet access is necessary for them to satisfactorily perform their duties may be assigned a monthly cell phone allowance in the amount of \$60.00 (\$27.69 per pay period) to cover the cost of business use of the personal cell phone.

Plan 2: Employees whose supervisor and School or Division Director certify that regular cell phone access is necessary to satisfactorily perform their duties may be assigned a monthly allowance in the amount of \$30.00 (\$13.85 per pay period) to cover the cost of business use of the personal cell phone.

For Plans 1 and 2:

- The cell phone allowance will be spread over the employee's twenty-six pay periods and will appear on the employee's remuneration statement as earned income. IRS regulations require that these allowances be reported as income on the employee's W-2 and taxes, and retirement will be withheld.
- Employees receiving a monthly cell phone allowance must be available via their cell phone as required by their supervisor. If an employee is absent from duty, the cell phone allowance may be discontinued.
- Employees' need for cell phone access will be initiated and re-certified by the School or Division Director annually using the *Authorization for Personal Cell Phone Allowance* Form.

Plan 3: Employees who are not assigned a monthly cell phone allowance but have occasional need to use a personal cell phone for business purposes may request reimbursement. Reimbursement for cell phone use shall be in compliance with the following:

- Prior approval must be obtained for use of personal cell phones for which reimbursement will be claimed using the *Authorization for Personal Cell Phone Reimbursement* Form.
- Employee requests for reimbursement shall be made in writing and include:
  - A copy of the cell phone bill indicating the business minutes to be reimbursed, and
  - A fully completed *Employee Cell Phone Log*.
- Cell phone calls for which reimbursement will be requested must be limited to school business.
- Cell phones used for business related reasons should be used only when no other means of communication is available.
- The length of the conversation should be limited, reasonable and necessary.
- Reimbursement shall be made as follows:
  - An average cost per minute will be calculated and applied to the business calls.
    - For example, if the total monthly cost is \$53.34, and the employee used 400 minutes, the average cost per minute is  $\$53.34/400$ , or \$0.13. If 95 minutes were used for business, the reimbursement would be  $95 * \$0.13$ , or \$12.35.

Employees will be subject to disciplinary action for violations of this policy.

### **Responsibilities**

The Appointing Authority assures compliance with this policy in approving requests for allowances and reimbursements for use of personal cell phones for business purposes.

The School or Division Director initiates and recertifies an employee's need for cell phone access and notifies Human Resources to discontinue the allowance due to the employee's absence from duty and to reactivate the allowance when the employee has returned to duty.

Human Resources provides guidance to the Appointing Authority regarding discipline of an employee who violates provisions of this policy; runs reports periodically detailing employees receiving an allowance; discontinues the allowance when an employee is absent from duty for two consecutive pay periods; maintains cell phone documentation, including *Authorization for Personal Cell Phone Allowance*, *Authorization for Personal Cell Phone Reimbursement*, and *Employee Cell Phone Log*.

The Employee provides initial and recertification assurance that a cell phone allowance is needed or assurance that reimbursement for cell phone use is warranted; maintains a cell phone in good working condition and provides for replacement or needed repair of such in a timely manner; informs the supervisor of contact information changes.

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Elizabeth Moore, Superintendent  
Special School District