

Provo City School District
Policy Series 6000 Finances and Operations



6260 P1

Wireless Communication

Definitions

Wireless communications: Cellular phone, smartphone or other wireless communication device.

Non-accountable plan: According to IRS guidelines, payments are treated as paid under a non-accountable plan if: 1) the employee is not required to or does not substantiate timely those expenses to you with receipts or other documentation; or 2) the District advances an amount to the employee for business expenses and the employee is not required to or does not return timely any amount he or she does not use for business expenses.

IRS notice 2011-72 provides that, when an employer provides an employee with a cell phone primarily for non-compensatory business reasons, the IRS will treat the employee's use of the cell phone for reasons related to the employer's trade or business as a working condition the value of which is excludable from the employee's income and, solely for purposes of determining whether the working condition fringe benefit provision in section 132(d) applies, the substantiation requirements that the employee would have to meet in order for a deduction under §162 to be allowable are deemed to be satisfied.

Appropriate Use: Wireless communications are to be used for District business in a manner that:

- Is safe and prudent.
- Accomplishes District business and objectives.
- Furthers work efficiency and effectiveness.
- Does not interfere with any existing state, federal, or District rules or policies.
- Does not disrupt or distract from the conduct of District business.
- Does not involve outside business activity during work hours.
- Does not involve illegal activities.

Communications Allowance

The District may provide a communication allowance primarily for non-compensatory business reasons to employees whose position warrants the need of constant communication with District schools, departments, administration, and/or parents for safety and/or business purposes.

The communication allowance will be excluded from the employee's gross pay as district communication allowances are primarily for non-compensatory business reasons. All communication allowances will be deducted from the employee's primary pay assignment budget. All allowances will be electronically deposited to the payroll account specified by the employee.

The immediate supervisor of employees requiring communication allowances for their position shall request approval for a communication allowance by using the following procedures:

- The supervisor shall submit a Communication Allowance Authorization form 6260 F1 to the appropriate principal/director for approval.
- Upon appropriate written approval, the Communication Allowance Authorization form will be forwarded to payroll for processing.
- The allowance will be effective as designated on the form.
- All Allowances will be electronically deposited to the payroll account specified by the employee.

Upon the wireless communication allowance approval, the employee must provide a cellular phone number to their immediate supervisor and carry the cellular phone with them per job requirements.

To terminate a communication allowance, the supervisor shall submit a Communication Allowance Authorization form, checking the termination box and indicating a termination effective date, to the appropriate principal/director for approval. Upon approval, the form will be forwarded to payroll for processing.

Wireless Communication Allowance

Employees whose positions require constant communication with District schools, departments, administration, and/or parents for safety and/or business purposes will receive a monthly allowance. Allowance levels shall be determined by the appropriate principal/director in accordance with the current district reimbursement schedule. The District reserves the right to modify allowance amounts and schedules at any time. Any expenses above the authorized allowance are the sole responsibility of the employee.

Maximum allowance per month in effect as of July 1, 2013 is \$60

Cellular Phone Plans and Equipment

Beginning August 1, 2017, it is the responsibility of employees to purchase equipment, contract with a service provider, and maintain their own wireless communication device.

Modified: July 6, 2017