

CCS Administrative Procedure

7.30.05-B Cell Phone/Communications Devices

Implementing Board Policy [7.30.05](#)

Contacts: District Director of Information Systems, 533-8018

Telecommunications Manager, 533-8150

Chief Financial Officer, 434-5275

1.0 Purpose

This procedure provides guidance regarding the review, approval, ordering, and support of cell phones/communications devices.

2.0 Limitations and Requirements

2.1 There are two acquisition methods for cellular phones/communications devices.

2.1.1 Method One: CCS provided device. The guidelines for method one are provided in section 3.0, below.

2.1.2 Method Two: Allowance method. Guidelines for the allowance method are provided in section 4.0, below.

2.2 Compliance with Laws. Regardless of whether an employee acquires a cell phone under method one or two above, CCS employees must comply with all applicable laws while driving. Use of a phone or device in any manner contrary to local, state or federal laws will result in the immediate termination of the cell phone allowance or removal of the CCS-owned equipment. Violations of the law are the employee's sole responsibility.

2.3 CCS does not reimburse employees for business related calls made on personal cellular phones. Telephone Services provides cell phones for temporary check out should an employee need to make cellular business calls for a specified purpose or for a short time period. Ongoing use is covered by the acquisition methods provided herein.

2.4 Employees who use CCS provided devices are required to review the CCS Acceptable Use Policy (7.30.05) and administrative procedure (7.30.05-A). Understanding the requirements and limitations of using state-owned equipment and resources is the employee's responsibility.

3.0 Method One: CCS Provided Device

3.1 The unit executive (chancellor, president, IEL CEO) determines that an employee's duties necessitate the provision of a communications device. The communications device must be essential for the employee to properly perform his or her required duties and will be used exclusively for business purposes.

3.1.1 CCS-owned cellular phones must not be used for personal use except in an emergency situation (RCW 42.52.160). In the event a cellular phone is used to make an emergency personal call, the individual making the call must reimburse CCS.

3.1.1.1 The reimbursement rate for a personal phone call is forty-five cents (45¢) per minute.

3.1.1.2 The reimbursement shall be deposited at the college cashier's office or remitted to the CCS Business Office, MS 1006, prior to the next billing cycle.

3.1.1.3 The reimbursement will be credited to the budget number wherein the personal call was originally charged.

- 3.1.2 Use of CCS-owned equipment is based on the employee's job duties and may be discontinued if the employee's responsibilities change. The employee must return the device to CCS when it is no longer needed and/or the employee ends employment with CCS.
- 3.2 Complete a Telephone Request form. The unit executive approves the assignment of a CCS-owned device by signing the campus/district approval section of the form. The appropriate budget number must also be included on the telephone request. Forward the form to Telephone Services, MS 2151.
 - 3.2.1 Cellular telephone requests must include a justification as to why cellular telephone service is more efficient and cost effective than alternate communication devices such as pagers and normal land lines. The costs for the telephone purchase, monthly service charge, airtime, accessories, and maintenance will be paid with departmental funds.
 - 3.2.2 Cellular telephones cost approximately \$30.00 to \$300.00 to purchase, including accessories. There is a monthly service charge for cellular service; the amount of the charge depends on the particular utilization plan. Airtime charges vary depending on the plan. All plans have some free minutes included (180 to 500 minutes per month). **Airtime charges apply to both incoming and outgoing calls.**
- 3.3 Cellular telephones will not be used when regular land line telephones are available. Cellular telephones should not be used for routine calls; they should be used for calls requiring an immediate response.
- 3.4 Employees are responsible for the safekeeping, care, and custody of the communications device assigned to them. Cellular phones may not be transferred to any other individual. (If the position no longer necessitates a CCS-owned device, the device should be returned to Telephone Services). The employee must report lost, stolen or suspected fraudulent use of the assigned device immediately to Telephone Services, MS 2151, 533-8150, and to the Spokane Police (Crime Check) as soon as possible. The Spokane Police report number must be provided to Telephone Services.
- 3.5 Call records are public records and as such are subject to disclosure. Further, records are subject to audit. **It is the responsibility of the employee to maintain detailed records of phone use in order to substantiate business use of CCS-owned devices.**
- 3.6 CCS reserves the right to terminate CCS-provided devices at any time. CCS also reserves the right to switch to the Allowance Method.
- 3.7 Telephone Services offers on-line access to cell phone records. The unit executive shall ensure CCS assigned records are periodically reviewed to ensure appropriate use of such devices. Contact the Telecommunications Manager at 533-8150, for assistance with on-line access to cell phone records.

4.0 Method Two: Allowance Method

- 4.1 CCS recognizes that communication devices can enhance the job performance of certain employees. Because IRS substantiation requirements on "listed property," are time-consuming and administratively costly, eligible employees may receive a taxable allowance/stipend for using a personal cell phone or device for business purposes. Designated employees whose positions require the frequent need for a communications device may receive a taxable allowance/stipend to help cover the incremental business related costs associated with owning the device.

- 4.2 The unit executive determines eligibility for the allowance. The amount of the monthly allowance is set annually by the CCS Cabinet. Once authorized by the unit executive, the allowance will be paid semi-monthly as part of the employee's regular paycheck.
 - 4.2.1 The allowance will be charged to the employee's respective departmental account.
 - 4.2.2 The allowance is taxable income. Therefore, the employee will be taxed in accordance with IRS regulations. Payment of such taxes is the responsibility of the employee. The allowance is supplemental pay and is not part of the employee's base pay.
 - 4.2.3 No documentation requirements exist with this method; therefore, the employee is not required to substantiate between personal and business use.
- 4.3 Equipment used by the employee under the Allowance Method is the property of the employee. Further, contractual details and arrangements with the communications provider are the responsibility of the employee, not CCS. Under no circumstances will CCS be responsible for personal cellular phone/communications contractual agreements.
 - 4.3.1 There are no restrictions on the use of said equipment because the equipment is the personal property of the employee.
 - 4.3.2 Disclosure of records: use of personal equipment for state business purposes may require the employee to disclose call records and other state business information which is contained on personal devices such as cell phones and computers. For example, email records related to state business which are contained on personal devices are subject to public disclosure and discovery requests.
- 4.4 Support for connection of a personal communication device to CCS network resources will be consistent with Administrative Procedure 7.30.05-C – IT Support for Privately Owned Equipment.

5.0 Allowance Administration

- 5.1 The unit executive should use his/her knowledge of the employee's duties to determine eligibility for an allowance. Budget implications should also factor into the decision. All allowances must be covered by the department's budget including applicable employer payroll taxes. An annual review should be performed by each executive to determine continuation of allowances.
- 5.2 CCS reserves the right to discontinue an employee's allowance if there is insufficient budget to meet the cost of authorized allowances or if an employee's duties no longer warrant an allowance. An Employee Action Notice (EAN) must be submitted to the Human Resources Office to discontinue the employee allowance.
- 5.3 CCS Cabinet will establish the maximum monthly allowance annually. Changes to the amount will take effect on July 1 following the approved change. As of July 1, 2009, the monthly allowance is \$30.00 to help cover the incremental business related costs associated with owning the device.
- 5.4 Authorization for the allowance is provided on an Employee Action Notice (EAN). The authorizing executive is responsible for completing an EAN for each employee authorized to receive an allowance.
 - 5.4.1 The employment action is: Stipends and select Cell Phone from the drop down box.
 - 5.4.2 The EAN is processed by the Human Resources Office and forwarded to Payroll for payment. The allowance will begin on the first available payroll cycle after receipt by the Payroll department.

- 5.4.3 The Payroll Earnings Type is Stipend.
- 5.4.4 All appropriate payroll taxes on the allowance will be withheld from the employee's paycheck. Further, the amount of the allowance will be reported as wages on the employee's annual form W-2.
- 5.5 An EAN must be submitted by July 1 of each fiscal year to continue the employee allowance.

6.0 Related Information

- 6.1 The Revised Code of Washington ([RCW 42.52.160\(1\)](#)) states:
No state officer or state employee may employ or use any person, money, or property under the officer's or employee's official control or direction, or in his or her official custody, for the private benefit or gain of the officer, employee, or another.
- 6.2 Administrative Procedure [7.30.05-C – IT Support of Privately Owned Equipment](#)
- 6.3 [Employee Action Notice](#)
- 6.4 Telephone Request form, [CCS 2804](#)

Originated: May 2009; July 2010

Cabinet approval: May 18, 2009; July 12, 2010