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Cellular Phone Discounts for Employees

Cell Phone carrier discounts are offered to SMCCCD employees by several companies. Please visit the CORP webpage on the District's intranet for more information <http://www.smccd.edu/dsgs/cell-phone.php>.

Use of Cellular Phone for Business

Employees of the San Mateo County Community College District may need to use cellular telephones to conduct legitimate SMCCCD business, and such use is a predictable necessity. SMCCCD will provide cellular telephones by one of the three following plans for authorized employees who use a cellular telephone during the course of their daily business:

- 1) A Stipend Allowance
- 2) District Issued Cellular Telephone
- 3) Reimbursement of employee's personal cellular telephone for business use

Stipend Allowance

This plan provides a taxable allowance to the employee in advance. The allowance will appear on the employee's paycheck and will be reportable as State and Federal taxable income, and is not re-payable to the District. Eligibility for this stipend as well as the amount of the stipend will be determined by the employee's supervisor. However, the maximum monthly allowance shall not exceed \$90.00.

District issued cellular telephone

Individually assigned cellular telephones will be issued based on approval by the Department Administrator. The sole purpose of these telephones is for business use only. Personal calls are not permitted in order to ensure compliance with IRS tax laws. In this case, the Department Administrator will be responsible for implementing proper tracking and collection of cellular telephone charges. All cellular telephone documents must be kept for three years.

Reimbursement of personal cellular telephone for business use

Employees who need to use their personal cellular telephone for business use on an occasional basis are eligible for reimbursement. Whenever possible, prior authorization should be obtained from the employee's supervisor (before attending conferences, travel, etc.). A copy of the bill with highlighted calls made for business must be submitted when requesting reimbursement.