

## SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

### Implementation of New Cellular Telephone Procedure

Effective April 1, 2009 the San Mateo County Community College District will implement a new cellular telephone policy in which cellular telephone service for eligible employees will be provided by one of the following plans:

- 1) A stipend allowance
- 2) District issued cellular telephone
- 3) Reimbursement of personal cellular telephone for business use

#### Stipend Allowance

This Stipend Allowance Plan is a direct result of the IRS tax code, which characterizes wireless devices as "listed property", and imposes stringent detailed recordkeeping requirements particularly if there are components of both business and personal use. Employees who are eligible for the Stipend Allowance Plan will be completely responsible for all cellular telephone usage and will be paid a stipend through payroll to help cover these costs. **No further reimbursements will be made above the stipend allowance.**

As of April 1, 2009 the District will no longer be responsible for any charges incurred by the employee for cellular telephone use. Employees who will be receiving a stipend allowance will must have his/her cellular telephones under a personal account by this date.

The employee must first fill out a Request for Cellular Telephone Stipend Form. Once approved, the employee may take one of the following actions:

- If the employee chooses to continue with his/her current cellular telephone, he/she must call his/her cellular telephone provider to perform a "Change of Financial Responsibility" to put the cellular telephone line under his/her own personal account.
- An employee may choose to terminate an existing District issued cellular telephone and apply the stipend to supplement an existing wireless account. **In this case, the cellular telephone must be turned into the employee's supervisor who in turn must turn in the cellular telephone immediately to General Services to terminate the service.** The employee must provide this cellular telephone number to his/her supervisor and be aware that these cellular records then may be subject to the Public Records Act.
- An employee may also choose to transition to another plan and is responsible for setting up the new service and paying for any cellular telephone equipment and fees associated.

#### District owned cellular telephone

Employees using District owned cellular telephones will need to read and acknowledge the SMCCCD Procedure for the Business Use of Cellular Telephones and fill a Request/Renewal form for a District Issued Cellular Telephone. These employees do not need to take further action regarding the cellular telephone equipment or accounting. The Department Administrator will be responsible for implementing proper tracking and collection of cellular telephone charges.

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