

Florida Conference of The United Methodist Church

Cellular telephone, voice & data technology policy

DISTRIBUTION: All Employees of The Florida Conference of The United Methodist Church

ORIGINATING DEPARTMENT: Personnel Committee of the Council on Finance and Administration

SUBJECT: Establish a policy specifying appropriate use of and reimbursement for cell phones and other voice/data technology devices

EFFECTIVE DATE: September 1, 2010

APPROVED BY: CFA Personnel Committee

POLICY:

Cellular telephones (including personal digital assistants and mobile devices that combine data and voice technology) are a vital part of our operation. The policy below allows the Florida Conference to meet IRS regulations and its fiduciary responsibility to the denomination.

The Conference, as a condition of employment, may require certain employees to carry a cell phone or other mobile device. The phone or device is the employee's personal property and does not belong to the Conference. Employees whose job requires a cell phone will receive a cell phone allowance to cover business-related costs. All other employees may submit infrequent business-related cell phone expenses to the Conference for individual reimbursement.

The Conference requires the safe use of cell phones by employees while conducting business. Employees should not use the cell phones or any mobile devices while driving because of safety concerns, but should instead pull to the side of the road to make or receive telephone calls. If unable to pull over or stop prior to receiving a cell phone call, employees should utilize a hands-free device for increased safety, keep the business conversation brief, and immediately locate a safe area to park.

During work time, employees should limit the use of their cell phones for personal calls. Employees should set cell phones on the silent ring mode during work hours to avoid disturbing those working around them.

PROCEDURES:

A) Employee Selection

The Executive Committee of CF&A is the Personnel Committee for the Conference and will work in consultation with the Director of Administration (Conference Treasurer or his/her

designee) to identify classes of employees whose jobs require a cell phone or other voice and data technology as a condition of employment.

B) Program Participation

The HR Director, in consultation with the Department Director and with the assistance of an information technology helpdesk advisor, to determine an appropriate device and level of service to meet the specified “business purposes”. The Conference will require employees purchase a cell phone or mobile device and service on the employee’s own wireless plan that will satisfy the business need. The purchase of the device is not a reimbursable business expense.

If an employee is required to carry a cell phone or other mobile device, then the employee is eligible for an allowance to cover the expenses of the device. The approval of the request will include consultation about the level of voice and/or data service required to meet the “business purposes” of the employee.

This allowance does **not** constitute an increase to base pay, and will **not** be included in the calculation of percentage increases to base pay due to annual raises, job upgrades, etc.

C) Determination of Dollar Amount of Allowance

The device allowance is designed to cover charges for the level of service adequate to meet the business needs and reasonable maintenance of the equipment. There are two categories of service with different allowances. Employees requiring only basic cell phone service will be designated as Tier I. Employees requiring both phone and data services will be designated as Tier II. Tier II level services will be paid a higher monthly allowance.

The Director of Administration will calculate a monthly allowance (at the time the employee is required to obtain a device) on the basis of what the costs are for the approved level of service adjusted to include covering the cost of the payroll taxes related to receiving the allowance. The monthly allowance will be paid to the employee through bi-weekly payroll. This allowance will be reviewed annually and a new allowance rate can be established, if needed. The allowance is not designed to satisfy the individuals’ total monthly cell phone invoice. Often individuals will also use the device for personal business and may have other services or expenses that are not appropriate for the Conference to support.

Expenses above the allowance are not permissible business expenses and they may not be submitted for reimbursement through the departmental (District, Board, Agency or Wesley Foundation) budget, nor can those expenses be submitted through an expense account reimbursement request.

D) Use of phone or other mobile devices

The employee must retain an active cell phone contract as long as a cell phone allowance is in place. Because the cell phone is owned personally by the employee, and the allowance provided is taxable income, the employee may use the phone for both business and personal purposes, as needed. The employee may, at his or her own expense, add extra services or equipment features, as desired.

