

SAMPLE Cellular Device Policy

A. Allowance

In most cases, employees are responsible for purchasing the cell phone and related service contract with their personal funds. The allowance is intended to provide reimbursement for the business use of the personal device but is not intended to fund the cost of the device nor pay the entire monthly service fees.

The assumption is that most employees also use the device for personal use.

1. The dollar amount of the cellular device allowance is established by the Extension District Board.
2. The County Extension District Board shall determine the staff members that will receive allowance for cellular device.
3. The value of any personal use which would be covered by the allowance is considered a working condition fringe benefit. Please note that if payment is over \$600, an IRS Form 1099 must be given at the end of the calendar year from the Extension District Board.
4. Employees must show proof of cellular device use (cell phone bill) annually. Allowances will be eliminated should the employee no longer have a cell phone and/or use it for work purposes.
5. UK staff are advised to self-register their cell phone contact information through UK Alert.

B. Equipment Costs for Employees Receiving Allowance

1. Contracts for cellular devices entered into by authorized employees are personal contracts that are the responsibility of the employee, not the Extension District Board or University of Kentucky Cooperative Extension Service.
2. The employee assumes ownership and maintenance responsibility for all equipment.
3. In all cases, billing for expenses for phones must be directed to the employee for payment.
4. Upgrades and new purchases of cellular devices will be the financial responsibility of the authorized employee.