**IV 06 02 EMPLOYEE CELLULAR DEVICE(S) SERVICE ALLOWANCE**

**Purpose**

Volunteer State Community College recognizes the need that certain employees have for use of a cellular phone or smart phone to perform work duties and responsibilities. Volunteer State Community College will provide eligible employees an allowance for approved cellular device services.

**I. Qualifications**

To qualify for a cellular device allowance, the employee must meet one or more of the following justifications:

- Employee is required to respond to critical system failures or service disruptions and/or,
- Employee is required to have immediate communications capability to address issues/problems/emergencies and/or,
- Employee routinely travels off site on VSCC business, and
- Employee must complete an Agreement for Cellular Device Allowance for Cellular Telephone or Smart Phone Service (located on the Payroll Department’s web page) and receive approval from the appropriate supervisors and the Vice President for Business and Finance.

**II. Responsibilities**

**Vice President Business and Finance**

The Vice President of Business and Finance is responsible for:

- Insuring that the employee meets the qualifications to receive the allowance as provided by the requirements/justifications of the policy,
- Forwarding a copy of the completed Agreement form to the Office of Payroll Services, and
- Investigating and reporting any suspected policy violations to the College President.

**Employee**

The employee is responsible for:

- Providing their Supervisor and the College with their cell phone number,
- Providing a copy of the service agreement for all approved device services to the Office of Payroll Services,
- Maintaining service for the approved device(s),
- Minimizing the use of the cell phone or smart phone while operating a vehicle and using hands free accessories whenever possible to maximize attentiveness while driving, and
- Notifying the appropriate Supervisors and VP of Business and Finance if the phone/smart phone service is discontinued.

IV. Payment of Cellular Device(s) Allowance

Each month the eligible employee will be provided an allowance for cell phone service or for smart phone service. The non-taxable monthly allowance provided to the employee for their cellular phone or smart phone service will be paid to the employee through the employee’s monthly payroll distribution. This amount will also be reported on the employee’s Form W-2 as an informational item in Box 14 as required by IRS regulations.

VSCC Source: November 19, 2007, President’s Cabinet; July 20, 2009, President’s Cabinet; February 18, 2013, President’s Cabinet; December 15, 2014, President;