

## Procedure: Wireless Communications Allowance

Management and the Board recognize that some employee positions may require wireless communication access (typically cell phone) in order to provide the level of support and service required by their job responsibilities and duties. Management has established a non-taxable reimbursement plan, consistent with guidelines of the Internal Revenue Service (Publication 15-B).

### Determining Business Purpose for an Allowances

If the duties and responsibilities of an ESD employee include the requirement to remain in contact with districts, participants or the agency while traveling, to be on call for emergency coverage, or similar business need, then the employee may be eligible for an allowance to cover wireless communication service expenses. If a less costly form of communication is readily available, safe and convenient, every effort should be made for employees to access the alternative form. Criteria should be considered by the department in line with the job duties and responsibilities and communicated to the employee in determining the level of support, if any, received.

Such an allowance may be requested using [Form 6250- F1 Wireless Communication Allowance Request](#). The form must be completed by the requesting employee and authorized by the employee's supervisor and program executive (Cabinet member or Executive Director) who certifies and approves the allowance. The completed and approved form is forwarded to Business Services for final review, approval and stipend initiation.

An approved allowance is paid as a reimbursement of expense incurred by the employee for ESD-related business and is non-taxable.

### Determination of Amount of Allowance

The dollar amount of the wireless communication allowance is calculated in order to cover the employee's projected business-related expenses. These expenses are the cost of anticipated work-related usage on the employee's personal monthly wireless service plan. The allowance option chosen should be the least expensive that provides adequate business-related services required by the employee. Determination of the dollar amount for the allowance is made and approved at the department level, but must be within the guidelines and dollar limits established under this policy.

The following standard allowances will be offered, with allowance values to be evaluated, as appropriate, for consistency with cost of plans offered by service providers:

Voice Only OPT1	Safety phone, not used for daily business
Voice Only OPT2	Moderate phone usage <50 minutes/day on average; includes limited text messaging
Voice Only OPT3	High phone usage >50 minutes/day on average; includes text messaging
Data Only	Data usage needed for daily job duties
Voice/Data OPT1	Data and moderate phone usage <50 minutes/day on average; includes limited text messaging
Voice/Data OPT2	Data and high phone usage >50 minutes/day on average; includes text messaging
Hot Spot Devices	Satellite internet connection for those employees working in remote locations who require data and/or phone usage

### **Use of Wireless Communications**

The employee must retain an active service contract as long as a wireless communication allowance is in place that is consistent with the level of allowance provided.

Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the wireless communication allowance. Messages and records created during the course of telephone communication, email, text messaging and data services used to conduct agency business are deemed to be "public records." Consequently, to comply with state and federal laws, when an employee requests and is approved for a Wireless Communication Allowance Plan, the employee acknowledges that all records and messages created while conducting ESD business using the equipment and services purchased by the allowance, must be made available to the agency upon request of the Records Officer.

Cell phone transmissions are not secure and employees should use discretion in relaying confidential and sensitive information.

### **Review of Approved Allowances**

Each department is responsible for an annual review of all wireless communication service allowances of all employees that they supervise in order to determine if the service should be continued, modified, or discontinued.

Cost assignments shall be updated at least annually by Business Services in review with the departments. Cost assignments may be updated based on changes in work assignments or funding availability. Department supervisors together with budget staff are responsible for monitoring the need for interim updates.

For terminations, Human Resources will provide Business Services staff a monthly record of employees terminating employment for the month. Business Services staff shall reconcile this listing to current allowances scheduled for payment and ensure terminations of allowances are appropriately handled. Terminated employees must work through the 15<sup>th</sup> of the month in order to receive an allowance payment for the month.