

Santa Monica Malibu Unified School District

Cell Phone Procedures

July 22, 2009

With the exception of six (6) Nextel Cellular phones provided to employees of the District's Maintenance and Operations department and paid for by the District, all payments related to cell phones will be made in accordance to Board Policy and Administrative Regulation 3513.1 – Cellular Phone Reimbursement.

The policy states the Board's belief that cellular phones are an efficient and important method of conducting business. The regulation affirms the need for compliance with IRS rules of documentation and tax treatment. The regulation allows for the Superintendent or designee to determine if an employee requires a cell phone for the efficient performance of his/her responsibilities. Some of the factors considered in that determination include:

1. An ability to communicate frequently and access to a district telephone is not readily available
2. An ability to communicate immediately to ensure the safety of district staff and students, or the security of district property.
3. An ability to be accessible due to frequent travel or work outside of the office.

When it is determined that an employee is eligible to be paid for using a personal cellular phone all amounts will be paid as a stipend and processed through payroll as taxable compensation. It is expected that all employees receiving cell phone stipends will be accessible by phone during normal working for regular work related purposes and on an emergency basis at other times. It will be the responsibility of the employee receiving the stipend to notify their supervisor of changes with their phone number or availability.

The following steps should be taken on an annual basis for employees to receive a cell phone stipend.

1. Complete a Cell Phone Stipend Request Form (SMMUSD web site Fiscal Services – Forms)
2. Provide a copy of the most current cell phone bill
3. Obtain the Authorization of their Supervisor
4. Submit the Request Form to the Office of the Chief Financial Officer for Approval
5. Upon approval, the Request Form will be submitted to Payroll to be included in the next available payroll cycle
6. Annually, the CFO shall provide a Board report of those employees eligible for and receiving cell phone stipends.