

## CELL PHONE STIPENDS

The Fort Dodge Community School District expects some of its personnel to be accessible outside of District property and/or regular District hours. These employees may purchase and/or maintain cell phones and related equipment, at their own expense, to make themselves accessible to the District and to conduct District business more efficiently. The District may provide stipends to these employees to contribute to the costs associated with having a cell phone for work-related purposes.

The employee is responsible for purchasing a cell phone and establishing a service contract with the cell phone service provider of his/her choice. The cell phone contract is in the name of the employee, who is solely responsible for all payments to the service provider. The employee purchases cellular phone service and equipment; determines plan choices, service levels, calling areas, service and phone features; and accepts termination clauses and payment terms.

The cell phones shall be considered the property of the employee. However, the District may inspect the cell phone and its contents and records to the extent such inspection relates to the business of the District and/or is otherwise in accordance with applicable law.

The determination of the employees who may receive a stipend under this policy and the cell phone stipend amount shall be made annually by the Superintendent or designee, subject to approval by the Board of Directors.

Once approved, the stipend amount will be added to the employee's regular pay as a flat rate per month. In order to meet IRS guidelines, any amount added for cell phone equipment or for cell phone service will be identified as a taxable benefit. Taxes on that amount will be deducted from the employee's pay. The District will pay only the agreed upon amount, even if monthly costs exceed the stipend.

*This stipend 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 promotion, or benefits based on a percentage of salary, etc.*

A written request submitted to the Superintendent or its designee by an employee may be considered if a stipend amount needs to be changed because of documented business purposes.

Because the cell phone is owned personally by the employee and the stipend 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. If there are problems with service, the staff member is expected to work directly with the carrier for resolution.

The cell phone stipend and/or equipment allowance is neither permanent nor guaranteed. The District reserves the right to remove the stipend allowance at any time for a violation of District policy or regulation or for any other reason.

Legal Reference: Iowa Code § 279.8.

Adopted: 1/28/19

Revised:

Reviewed: 11/11/19