

LOUTIT DISTRICT LIBRARY CELL PHONE REIMBURSEMENT POLICY

Purpose

Loutit District Library offers a taxable allowance for cellular phone equipment and services to those employees whose duties require the frequent use of cellular phone devices. These employees are entitled to a monthly allowance to cover LDL business-related costs. The library does not purchase cellular phone devices or cellular service plans for employees conducting library business. Cellular phone devices and service plans purchased with the monthly allowance may be used for both personal and business purposes. The allowance is intended to defray the cost of conducting LDL business with cellular phone devices and may at times not cover the total cost of a cellular phone plan or usage.

LDL issued credit cards may not be used to pay for any cellular phone device, service, accessories, or associated voice or data plans.

This policy will be reviewed annually as part of the library's annual budget preparation. Reimbursement amount will be determined on an annual basis as funds are available.

Criteria

The allowance is granted per the following criteria:

- The cellular phone must be a smart phone, capable of sending and receiving voice, email, texts, and video.
- Job function requires considerable time outside of assigned office or work area and it is essential to the Library that the employee be accessible during those times.
- Job function requires continuous accessibility beyond scheduled or normal working hours (i.e., on-call responsibilities for critical library services).
- Job function requires access to e-mail, texts, video outside of the office or beyond normal scheduled working hours and it is essential for the Library that the employee has the ability to receive and send e-mail during those times.

A cellular phone device acquired as provided by the criteria above is considered to be the personal property of the employee. No Library supervisor shall force employees to use a specific cellular phone device, carrier or plan.

Cost reduction measures

Cellular phones and data plans are not intended to replace other available lesser expensive means of communication such as landline phones. In an effort to reduce costs, employees should:

- Use conventional communication methods (e.g., landline phones) when available and cost effective.
- Minimize forwarding landline calls to cellular phones.
- Use landlines instead of cellular phones while in the office.

Allowance

The allowance will be provided as taxable income to the employee, but will not be considered part of the employee's base salary or considered for calculation of retirement benefits. This allowance 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, promotions, etc. An employee is prohibited from continuing to collect a monthly communication plan allowance when his/her cellular phone device is no longer active or needed for the performance of the employee's job responsibilities. Simple convenience is not a criterion for granting a cellular phone device allowance.

Originally adopted: July 7, 2020.