

PASSED BY THE CALHOUN COUNTY BOARD OF SUPERVISORS

**CALHOUN COUNTY
Cell Phone Policy**

Recently the IRS has issued guidelines for tax treatment of cell phones retroactive to December 31, 2009. This policy is designed to comply with these guidelines, to promote the appropriate use of county funds and to treat employees fairly concerning cell phones used for work purposes.

Departments may provide cell phones to their employees and the employees may use the phones for personal use so long as the cell phone is provided for substantial business purposes and not as a salary diversion and includes only services needed by the employee for job performance.

Departments may reimburse employees for the use of their cell phones. The amount of reimbursement shall not exceed the actual cost of the cell phone plan; shall not be used as a salary diversion; and shall be calculated to include only services needed by the employee for job performance.

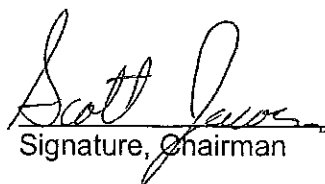
Under the IRS guidelines, this benefit is not taxable so long as there are substantial reasons relating to the employer's business for providing/reimbursing the phone. These reasons may include: the employer needs to contact the employee at times for work-related emergencies; the employer requires that the employee be available to speak with clients at times when the employee is not in the office; the employee needs to speak with clients located in other time zones at times outside the employee's normal work day.

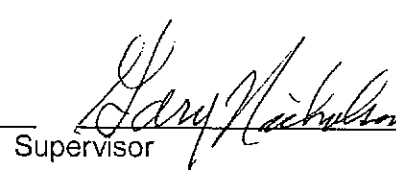
Employees will be responsible for care, maintenance and the responsible use of the phones. If the phone malfunctions or the phone service interrupted, the employee will report the lack of communication capability to their respective office and determine a method alternative communications as soon as possible.

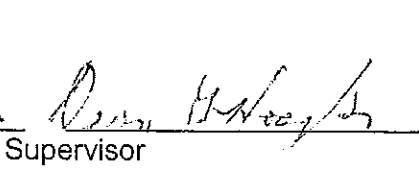
The following safety measures are recommended when operating a motor vehicle:

- Use your cell phone only when parked or have a passenger use it.
- No texting while driving.
- Never dial the phone or take notes while driving.
- If your phone rings while driving, let your voice mail take the call and listen to the message later when properly parked.
- Make sure the phone is easy to see and reach.
- If you must answer your phone, let the person you are speaking to know you are driving; suspend the call until you can pull over.
- Do not engage in stressful or emotional conversations on your phone or with passengers in your car.
- Use your cell phone to call 9-1-1 for emergency assistance.

Approved by the Calhoun County Board of Supervisors on Tuesday, December 20, 2011


Signature, Chairman


Supervisor


Supervisor