

PROCEDURE 509-3
PORTABLE COMMUNICATION DEVICES
Effective 01-01-2020, Resolution No. 044-19

This procedure is established to ensure that portable communication devices and the related equipment, services, and allowances are acquired and used in the best interest of Johnson County Government, are appropriate to the needs of the organization, and are in accordance with the County's policies, procedures, ethics, and values.

Department/agency/office leaders are responsible for selecting the most appropriate option for the provision of portable communication devices and services to employees under their supervision, subject to the review of the County Manager as described in this procedure.

For purposes of this procedure, the term portable communication device includes, but is not limited to, cellular and/or mobile telephones and related equipment, multi-function data and voice devices such as smartphones, push-to-talk cellular and mobile handsets, and other wireless cellular or mobile voice or data communication devices.

Demonstrated Business Need

The use of portable communication devices, services, and allowances should be limited to those employees who have a demonstrated business need to have them. Other communication means such as land-line phones, network access, and email, should be used instead of portable communication devices whenever possible. Department/agency/office leaders are responsible for determining which, if any, of their employees possess a business need for a portable communication device on the basis of the duties and responsibilities of employees' positions.

The following criteria should be used to determine whether an employee is eligible for either a portable communication device or cellular allowance:

- **Reachable immediately:** The employee's job duties and responsibilities require the organization be able to reach the employee and/or transmit data immediately, and the employee cannot be reached through more economical means.
- **On-call:** The employee is required to be on-call outside of normal business hours, and the employee cannot be reached through more economical means.
- **Fixed location:** The employee does not work at a fixed location a majority of the time, and the employee cannot be reached through more economical means.
- **Travel:** The employee's job duties and responsibilities require frequent and/or prolonged travel from the employee's principal work site and require the employee to remain in contact with those they serve, their office, or other employees.
- **Safety:** The employee's job duties and responsibilities require a portable communication device for their safety or the safety of their clients, customers, or constituents.

Portable Communication Device Options

Departments/agencies/offices should choose the option that makes the most business sense and is in the best interest of the County.

Allowances. An employee receives a set allowance through payroll for the business use of a personal device. All allowances must be approved by the department/agency/office leader or their designee. The employee must provide the cellular phone number to the department/agency/office leader. Departments/agencies/offices must submit a Cellular Allowance Authorization Form to the Payroll Division of the Department of Financial Management & Administration (FMA-Payroll). The cellular phone and related equipment will be obtained by, paid for, and owned by, the employee. The account and service will be registered in the name of the employee and billed to the employee at the employee's home address. The employee is responsible for the entire cost of the service.

The County will not reimburse employees receiving allowances for the costs of purchasing or replacing portable communication devices under any circumstances. Departments/agencies/offices may require employees receiving allowances to utilize a particular service provider or carrier in order to maintain established business practices, limit costs, or provide required job functions. Departments/agencies/offices are responsible for an annual review of employee business-related cellular phone use to determine if existing cellular phone allowances should be continued as is, changed, or discontinued.

Allowance Tiers. Allowances may be provided to an employee upon the approval of the department/agency/office leader based upon the employee's business use as described in the tiers below. Prior to receiving an approved allowance, the employee must document their monthly service charges (e.g. provide the front page of the bill listing monthly cost). The monthly service plan charges (regular monthly total bill) should equal or exceed the amount of the approved allowance tier. In addition, the documentation must establish that the personal communication device is owned by or for the personal use of the employee who is in some manner responsible for its cost.

Allowances will be available in the following monthly allowance tiers (part-time employees may be applied a *pro rata* amount based on the number of schedule hours worked):

- Basic Usage - \$30 monthly allowance.
- High Usage - \$45 monthly allowance.
- Extensive Usage - \$60 monthly allowance.
- Special Approval – The dollar amount of the monthly allowance is different than the amounts listed above. Employees in this tier must receive approval of the allowance amount from both their department/agency/office leader and the County Manager or the County Manager's designee.

The monthly allowance will continue until the department/agency/office discontinues the allowance, the employee decides to discontinue receiving the allowance, the employee transfers to another department/agency/office, or the employee terminates employment with the County.

Tax Consequences. Allowances are taxable pursuant to federal and state law. The allowance will be included in the employee's wages and is subject to all statutory deductions (e.g. federal and state taxes). Allowances will not constitute an increase to base pay, or other items that are factored on base pay. The allowance is for the current month's service (i.e. an allowance paid on a June paycheck is for June service).

County Issued Phones. An employee is issued a County-owned cellular phone and the County pays for the monthly service. The cellular phone and related equipment and services will be obtained by, paid for, and owned by the County department/agency/office. Employees with a County-owned phone may not receive

a portable communication device allowance or reimbursement for business use of a personal portable communication device.

Employees are responsible for the care of the portable communication device. The unit must be secured and its whereabouts known at all times by the user and/or the department/agency/office. Employees are required to immediately report the loss or theft of the device and related equipment to their department/agency/office and must immediately contact the service provider in order to prevent unauthorized use. Employees may be subject to disciplinary action due to the loss or damage of the device and related equipment or excessive unauthorized use of the phone service incurred as a result of the loss. The employee may also be responsible to reimburse the County for the costs incurred as a result of the loss or damage.

Reasonable personal use of county-owned communication devices is allowable or, as regulated by their departments/agencies/offices. Such use must not interfere with the employee's performance of assigned job responsibilities, interfere with other employees' job performance, or compromise the functionality of the department or County network. If an employee uses the device in excess of department/agency/office guidelines for usage, the employee may be required to pay extra charges and fees.

Records reflecting the use and cost of County-owned portable communication devices may be subject to disclosure pursuant to the provisions of the Kansas Open Records Act.

Reimbursements. Employee who use their personal cellular phone infrequently for County business will be reimbursed for the business minutes used. Reimbursement will be at the actual rate of the call or the calculated average cost-per-minute charge associated to the employee's cellular plan. The employee is responsible for providing documentation of the actual cost. No other fees or taxes will be reimbursed to the employee for the calls. Personal cellular phone use for County business should be limited to immediate needs when more economical means of communication such as land-line phones are not available. The County has the right to review, question, limit, and/or prohibit reimbursement requests of employee's cellular phone charges.

Loaner Phones. Loaner phones may be available in some departments/agencies/offices when an employee has an infrequent need of a cellular phone for business purposes. Loaner phones are typically checked out at the beginning of a shift and signed in and returned to the department/agency/office's assigned location at the end of the shift.

An employee's personal use of Loaner Phones is to be limited to incidental and occasional use as regulated by their departments/agencies/offices. Such use must not interfere with the employee's performance of assigned job responsibilities, interfere with other employees' job performance, or compromise the functionality of the department or County network. If an employee uses the device in excess of department/agency/office guidelines for usage, the employee may be required to pay extra charges and fees.