



**COUNTY OF CARROLL**  
**OFFICE OF THE COMMISSIONERS**  
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Policy Title:	Cell Phone Stipend Policy
Purpose:	To establish guidelines for personal cellular phone reimbursement
Effective Date:	January 20, 2022
Revision Date:	
Reference(s):	NH RSA 275:57

## **POLICY**

Employees whose job duties include the frequent need for a cellular phone may be provided a County issued cellular phone or, in lieu thereof, use their own personal cellular phone and receive a reimbursement allowance for business-related costs.

Carroll County recognizes the need for some employees to be reimbursed (via stipend) for use of their personal phones during working hours and for other times as needed for the health, safety, welfare or operational efficiency of the County.

It shall be the policy of Carroll County to reimburse for business-related costs incurred by employees and such stipends will be considered a non-taxable fringe benefit, assuming the cell phone stipend agreement is signed and required documentation is supplied. The monthly reimbursement rate will be set annually by the Board of Commissioners.

## **PROCEDURE**

Department heads may identify employees who hold positions that include the need for a cellular phone and shall have final approval on all such determinations. Generally, an employee is eligible for a County issued cellular phone or a reimbursement allowance for using a personal cellular phone if at least one (1) of the following criteria are met:

- 1) The job function of the employee requires considerable time outside of his/her assigned office or work area and it is important to the County that she/he is accessible during those times; or
- 2) The job function of the employee requires him/her to be accessible outside of scheduled or normal working hours where time sensitive decisions/ notifications are required.

### **Employee Responsibilities**

Recipients of a cell phone stipend shall:

1. Purchase cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, service features, and calling areas that meet the requirements of the job and the area of service the stipend is intended to cover (on campus, during travel, at home, etc.) This includes termination clauses, and paying all charges associated with the cellular service and device.
2. Attest to necessary business use. Complete the Cell Phone Stipend Agreement Form annually and submit the latest monthly billing statement when the stipend begins, and each January, to verify that the stipend is spent on this resource. a new agreement and copy of the invoice will be submitted.
3. Report any job function changes that eliminate or significantly reduce the business need for a cell phone to his/her supervisor within five (5) business days of the change. Also, if the employee reduces service levels in the wireless contract to below the reimbursed amount, the same communications expectations exist.

4. Keep (or have access to) monthly invoices for a two-year period to be produced upon request by the County, the County's auditor or the Internal Revenue Service.
5. Avoid using cellular phone for work related purposes when operating a motor vehicle, machinery or in other dangerous situations.
6. Comply with all Federal and State data maintenance and protection laws as well as County policies, including those pertaining to data security, acceptable computing use, and email.
7. Delete all County data from the cell phone when employment with the County is severed, except when required to maintain the data in compliance with a litigation hold notice.

Because the cellular phone is owned personally by the employee, the reimbursement allowance is not considered taxable income, assuming above requirements are met, and the employee may use the cellular 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 employee is expected to work directly with the service provider for resolution. The reimbursement allowance is neither permanent nor guaranteed. The County reserves the right to remove a participant from this plan or cancel the allowance for business reasons.

Unlike County provided cellular phones, users of personal cellular phones have an expectation of privacy and accordingly, if the County desires to review the employee's cellular phone records, it will first obtain a search warrant or subpoena the relevant records pursuant to RSA Chapter 91-A (aka, the "Right to Know" law).



Terry McCarthy  
Chairman



Matthew Plache  
Vice-Chairman



Kimberly Tessari  
Clerk

# Carroll County

## Annual Cell Phone Stipend Agreement

Employee Name: \_\_\_\_\_ Stipend Start Date\*: \_\_\_\_\_

Job Title: \_\_\_\_\_ 2022 Stipend Amount: \$43.00

Department: \_\_\_\_\_

Cell Phone #: \_\_\_\_\_ Cellular Carrier: \_\_\_\_\_

Business Purpose: \_\_\_\_\_

*\*Stipend payments should begin with the start of the next month.*

### Policy Summary

Employees who hold positions that include the need for a cell phone may receive a cell phone stipend to reimburse for business-related costs incurred when using their personally-owned cell phones. The stipend will be considered a non-taxable fringe benefit to the employee with this signed agreement and appropriate backup. The stipend amount will be determined annually by the Carroll County Board of Commissioners. For more information, refer to the Cell Phone Stipend Policy.

### Employee Responsibilities

Recipients of a cell phone stipend have the following responsibilities:

- Purchase cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, service features, and calling areas that meet the requirements of the job and the area of service the stipend is intended to cover (on campus, during travel or at home). This includes termination clauses and paying all charges associated with the cellular service and device.
- Attest to the related necessary business use. Submit the last monthly billing statement when the stipend begins and then each January to verify that the stipend is spent on this resource.
- Report any job function changes that eliminate or significantly reduce business need for a cell phone to supervisor within five (5) business days of the change.
- Keep monthly invoices for a two-year period so they can be produced upon request by the County, the County's auditor or the Internal Revenue Service.
- Avoid using the cellular phone for work-related purposes while operating a motor vehicle, machinery or in other dangerous situations.
- Comply with all Federal and State data maintenance and protection laws as well as County policies, including those pertaining to data security, acceptable computing use and email
- Delete all County data from the cell phone when employment with the County is severed, except when required to retain the data in compliance with a litigation hold notice.

### Employee Certification

By signing below, I certify that I have read, understand and agree to the Cell Phone Stipend Policy and my responsibilities under this policy.

\_\_\_\_\_  
*Employee Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Department Head Signature*

\_\_\_\_\_  
*Date*