



# FORM

## EMPLOYEE PURCHASE OF COUNTY-ISSUED CELLULAR PHONE

**Per Board of County Commissioner Resolution Number 18-1678 (October 30, 2018)**

**POLICY 4.12 USAGE OF COUNTY ISSUED CELL PHONE**

Warren County provides cell phones to authorized Warren County employees primarily for noncompensatory business reasons. Warren County incurs and pays the monthly charges associated with the issuance of the County provided cell phone. Cell phone bills, including any personal calls made are a public record and subject to public disclosure upon request. Cell phones are issued for business use. Excessive personal use of a County cell phone or misuse of a County cell phone may be subject to disciplinary action including up to termination. Section 2043 of the Small Business Jobs Act of 2010 and IRS Notice 2011-72 state that when an employer provides an employee with a cell phone primarily for non-compensatory business reasons, the IRS will treat the employee's use of the cell phone for reasons related to the employer's trade or business as working fringe benefit, the value of which is excludible from the employee's income. The IRS will also treat any personal use of such a cell phone as a de minimis fringe benefit, also excludible from the employee's income. Therefore, as of September 1, 2011 an employee will not be responsible for paying for the personal calls incurred on a County-issued cell phone.

*If the following conditions are met and signed off by the employees Department Head (DH) and Telecom (TC), an employee may purchase their County-issued cell phone for the cost of shredding: \$10.00 (as of 11/15/2018) payable by check to Warren County Telecom.*

DH or TC Initials	Qualifying Term
<i>DH</i>	The County-issued cell phone no longer has value to the employee's department;
<i>TC</i>	Per Telecom, the County-issued cell phone no longer meets the requirements of the manufacturer to receive credit for the phone when returned;
<i>TC</i>	Per Telecom, the County-issued cell phone no longer has value to be used as a spare.

*To be completed by the Department Head*

Employee's Full Name:		Employee #:	
Employee's Department:		Date:	
Department Head Signature:			

*To be completed by Telecom*

Purchase Approved       Purchase Denied *(reason):*

Phone Manufacturer/Model:			
Serial #:			
Check #:		Date Paid:	
Telecom Rep Signature:			