

Town of Meredith - Administrative Regulation

Effective Date: April 1, 2006

Regulation No: 26

Revision Date:

Supersedes:

Approved By: Phillip L. Warren, Jr.

SUBJECT: CELL PHONE POLICY

I. PURPOSE

The purpose of this policy is to provide guidelines for the use of cellular telephones provided to certain employees to be utilized as a business tool. The cellular telephones are provided to assist employees in communicating with management, co-workers, vendors and emergency personnel to conduct Town business.

II. POLICY

Cell phones are intended for business-related calls only. Town issued cell phones may not be used for personal usage at any time. Cell phone users are reminded that regular business etiquette must be employed during conversations that occur over cell phones. The cell phone user is responsible to follow good safety methods when utilizing a cell phone at all times.

In the event there is abuse of the use of the cell phone issued, the privilege of the use of a cell phone will be revoked. The employee is responsible for the safe keeping of the equipment issued and may be charged for loss or damage caused by carelessness.

Since the Internal Revenue Code (IRC) frequently change, the information contained within this policy is based on the IRC as of January 1, 2006, unless otherwise noted. If a cell phone is used for personal use at any time, the benefit of having the cell phone will be considered non-monetary fringe benefits and will be taxable to the employee.

III. TAX LIABILITY

Each individual is personally responsible to the IRS for the submission of accurate information to his employer. The non-monetary taxable fringe benefit will be calculated based on IRS guidelines.

The Administrative Services Department will notify departments annually of requirements and changes.

See the Fringe Benefit Policy regarding tax liabilities.

Phillip L. Warren, Jr.
Town Manager