**WHITMAN COLLEGE**

**CELL PHONE REIMBURSEMENTS**

* Some positions on campus require use of a cell phone. If necessary, the College provides a college-owned cell phone or a monthly reimbursement to cover the business use of a personal phone. Requests for a cell phone or reimbursements must be submitted to Financial Analyst, Justin Rodegerdts. The following guidelines apply to cell phone reimbursements.
* Cell phone reimbursements will be processed through payroll and included in employee’s monthly pay. This benefit is not taxable if the employee needs a cell phone for Whitman business purposes.
* Supervisors must attest that a cell phone is necessary for the employee’s position.
* The reimbursement cannot be more than what is justified for the employee’s position, i.e. is a basic voice plan justified or is a data plan necessary, etc.
* Standard reimbursement is $50 per month for those individuals requiring a voice and data plan.
* Supervisors, or their designee, should e-mail Justin Rodegerdts, Financial Analyst, rodegejd@whiman.edu to initiate a cell phone reimbursement for an employee. The e-mail should include a general statement about why a cell phone is necessary and the following information:
	+ Name of employee,
	+ Name of the individual (supervisor, Budget Officer, etc.) who is authorizing the payment, and
	+ General ledger account to charge the payment.
* After Justin’s approval, he will notify the Payroll Coordinator at payroll@whitman.edu.
* This information must be received by the 15th of the month to be included on the current month’s payroll.
* After receiving that information, an e-mail will be sent to the authorizing individual requesting they respond with an e-mail for documentation.
* No further documentation is necessary; copies of cell phone bills are not required to be submitted to the Business Office.
* To allow this to continue to be a nontaxable benefit, the IRS requires a review each year to substantiate the employee’s position justifies the need for a cell phone. The Financial Analyst will contact all authorizing individuals with a list of the cell phone reimbursements they have authorized for their review and approval.