Development Authority of the North Country Governance Policies

Subject: Communications Device Policy
Adopted: October 25, 2010
Resolution: 2010-10-03

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COMMUNICATIONS DEVICE POLICY

SECTION 1.0 GENERAL POLICY

1.1 The term communications device shall apply to the use of technology for communication purposes, including telephones, computers, cell phones, texting and emails.

1.2 The Authority expects all of its employees to perform Authority work during their normal work hours. Employees are expected to use discretion with regard to incoming and outgoing personal calls and the carrying out of personal business, keeping both minimal.

1.3 Employee work areas, desks, and office equipment are provided by the Authority. The control of these areas and equipment remains with the Authority and the Authority reserves the right to enter these work spaces and monitor the use of other equipment when deemed appropriate.

1.4 Employees must observe business courtesy when answering telephone calls. The manner in which the Authority's telephones are answered reflect on the professional image of the Authority.

1.5 Employees are prohibited from making calls to a 1-900 number.

SECTION 2.0 PERSONAL TELEPHONE CALLS

Personal telephone calls while at work should be limited to those that are absolutely necessary. Personal calls during the workday, whether by Authority telephone or personal cellular telephone, can interfere with employee productivity and be a distraction to others.

SECTION 3.0 CELLULAR TELEPHONE AND TEXTING USAGE

3.1 The Authority provides cellular telephones to employees based upon job classification and duties, upon the recommendation of Division Managers and approved by the Executive Director.

3.2 The Authority provides cellular telephones and Blackberries to provide communications, data, alarms, and other Authority operating requirements, including off hours emergency response.

3.3 The Authority expects personal telephone calls, texting, emails and communications of non-business related nature shall be minimal.

3.4 There shall be no personal use of Authority communications equipment outside working hours.

3.5 New York State Law prohibits the use of handheld cellular telephones and texting while operating a motor vehicle. Employees are required to adhere to the law. Additional provisions are reflected in the Authority's Health and Safety Policy, which also apply.

3.6 Where job responsibilities require regular driving and accepting of business calls, hands-free equipment will be provided to facilitate compliance with the Health and Safety Policy.

3.7 Based on guidance from the Internal Revenue Service, the Authority is adopting a safe harbor substantiation method where the employer would treat a certain percentage of each employee's use of an employer-provided cellular telephone as business usage. The remaining percentage of cellular telephone use would be deemed to be for personal purposes. The Authority has determined that the business use percentage is 75% and personal use percentage is 25%, per the IRS guidance. The Authority will treat the non-business use of the cellular telephone as imputed income, to be included on the employee's W-2 form.

3.8 The imputed income value is not intended to authorize 25% personal usage, but is a calculation of determined value. The Authority's Comptroller shall annually, consistent with IRS guidance, certify the method of calculation.

3.9 In the event there is no personal use, there is no personal value accrued, and the imputed value will not apply. Upon documentation of usage, the Authority Comptroller will make a determination.

3.10 The Authority will authorize the reimbursement of the utilization of an employee's personal cellular telephone provided the utilization is prior approved by the Executive Director and the method for determining reimbursable costs is approved by the Authority comptroller in advance.

Reference**:** Internal Revenue Service – Notice 2009-46

SECTION 4.0 DEVICE RECYCLING

In an effort to reduce landfill waste, all Authority cellular devices which are at the end of their useful lives will be donated to a not-for-profit organization where they will be refurbished or recycled.

Appendix A

CELLULAR TELEPHONE USE AGREEMENT

I acknowledge and understand the following terms and conditions:

1. The Authority has provided me a cellular telephone to perform my official duties.

2. Unauthorized use of the Authority provided cellular telephone may result in appropriate disciplinary action.

3. I have received, read and understand the Authority's Communications Device Policy.

4. I will be charged imputed income for personal usage as identified on an annual basis pursuant to completion of Appendix B, "Actual Statement of Personal Use for Authority Provided Cellular Telephone."

_____	_____	_____
Employee Name (Print)	Employee Signature	Date
_____	_____	_____
Division	Division Mgr. Signature	Date
	_____	_____
	Executive Director Signature	Date

Appendix B

ACTUAL STATEMENT OF PERSONAL USE

FOR AUTHORITY PROVIDED CELLULAR TELEPHONE

(November 1 – October 31)

Submit to Authority Accounting Department no later than November 15th

EMPLOYEE NAME: _____

PERSONAL USE OF CELLULAR TELEPHONE: Yes ☐ No ☐

_____ _____

Employee Signature Date

Reporting Year Ending: October 31, _____

For Accounting Department's Use:

CALCULATED IMPUTED INCOME

_____ x 25% x 12 = _____

(Monthly Cost) (Imputed Income)