



## ADDISON NORTHWEST SCHOOL DISTRICT PROCEDURE

### PROCEDURE Personally-Owned Cell Phone Reimbursement Procedures

*Last Updated: Dec 2023*

The Addison Northwest School District acknowledges that employees in positions requiring regular availability for District business are expected to carry a cell phone. The superintendent has sole responsibility for determining which positions are required to carry a cell phone for District purposes. Employees may use personal cell phones for this purpose and as such are eligible for reimbursement according to the following procedure.

The monthly expense reimbursement is \$50 and is non-taxable for the employee. The processing of this reimbursement occurs through the Accounts Payable Department, requiring submission of a completed Expense Reimbursement Form, a valid purchase order, and a copy of the bill for the service period. The bill should contain the following information:

- Employee's Name and address
- The service period for the bill
- The bill amount, and if applicable, the portion specific to the employee when the bill includes multiple phone lines.

**Reimbursement requests must be submitted for payment within 60 days from the date of the event or receipt. If submitted after this period, they will be processed through payroll and treated as taxable income. This timeframe aligns with the Internal Revenue Service's definition of "within a reasonable amount of time," as stated in 26 CFR 1.62-2.**

The maximum monthly reimbursement for designated employees receiving compensation for personal cell phone expenses, services, or related devices used for work is \$50. Specific costs, such as phone insurance premiums, associated devices (e.g., Apple watches), Wi-Fi, internet costs, and other related expenses, are not eligible for additional reimbursement.

Phones provided by the district for employee use are not subject to reimbursement under this policy.