



Nevada Affordable Housing  
Assistance Corporation

**Policy Area PENDING**  
**CELL PHONE REIMBURSEMENT**

<b>Policy Area:</b> PENDING	<b>Subject:</b> PENDING
<b>Title of Policy:</b> Cell Phone Reimbursement	<b>Number:</b> 000.X.000-XXX XX
<b>Initial Effective Date:</b> 00-00-0000 <b>Revised Policy Effective Date:</b> N/A	<b>Initial Approved Date:</b> 00-00-0000 <b>Revision – Date Approved:</b> N/A
<b>Approved by:</b> PENDING	
<p><b>PURPOSE:</b></p> <p>NAHAC will reimburse eligible employees whose job duties include the frequent need for a cell phone to cover business-related costs on their personal cell phone.</p> <p><b>POLICY:</b></p> <p>Employees eligible for a cell phone reimbursement include the CEO/COO and require the employee to routinely utilize a cell phone to enhance their ability to perform their job duties.</p> <p>The standard bi-weekly reimbursement amount shall be \$32.50. No further reimbursement for cell phone costs is available to employees who receive a cell phone reimbursement.</p> <p>The approved cell phone allowance will be paid bi-weekly in the amount of \$32.50 as part of the employee’s paycheck and will be non-taxable due to substantial noncompensatory business reasons pursuant to IRS Notice 2011-72. This allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to salary increases, promotions, etc.</p> <p>The employee must retain an active cell phone contract as long as a cell phone allowance is in place. The employee must provide the company with their current cell phone number and immediately notify the company if the number changes. Employees receiving a cell phone allowance are expected to carry the cell phone on their person both on and off duty and respond when called for company business. Employees may choose the cellular service provider and plan design of their choice.</p> <p>Because the employee owns the cell phone personally, the employee may use the phone for both business and personal purposes, as needed. Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cell phone reimbursement.</p>	

If, prior to the end of the cell phone contract, a personal decision by the employee, or employee misconduct, or misuse of the phone, results in the cell phone reimbursement being discontinued or the need to end or change the cell phone contract, the employee will bear the cost of any fees associated with that change or cancellation. For example, if an employee resigns, and no longer wants to retain the current cell phone contract for personal purposes, any cancellation charges will be the employee's responsibility.

Will attach notice [https://www.irs.gov/irb/2011-38\\_IRB/ar07.html](https://www.irs.gov/irb/2011-38_IRB/ar07.html)

**see ATTACHMENT 000.X.000 – XXX XX (a) (XXXXXXXX XXXXXXXX XXXXXXXXXXXX)**

\*If an attachment applies

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