

POLICIES AND PROCEDURES

Cell Phone Use

PURPOSE

To provide a set of guidelines for governing the usage of cellular phones by church employees for church ministry purposes. All the employees of the church who require the use of a cell phone for the purpose of the church ministry are included in this policy.

OVERSIGHT RESPONSIBILITY

The Senior Pastor of the church is responsible for the management of this policy. The Executive Pastor of the church will provide practical administration of this policy. The Church Board is authorized to make changes to the scope and detail of this policy in accordance with the Church Bylaws.

GUIDELINES

A cell phone for certain designated church employees to use and possess is a requirement that is needed for adequate performance of ministry functions. The church will directly pay the service provider or reimburse the employee at the discretion of the church for the costs associated with the purchase and use of the cell phone by the designated church employees.

All cell phones are provided and/or reimbursed that are used by designated church employees. Cell phones are required for certain designated church employees to properly perform their ministerial duties and responsibilities, and they are also provided for the following non-compensatory ministerial reasons in accordance with Section 280F of the IRS Code:

1. Immediate accessibility of the employee in the event of an emergency; or
2. The employee's office telephone is inadequate, as they are away from the church office frequently during office hours.

Cell phone usage provided by the church is governed by the following provisions:

1. Cell phone will be returned to the church when employment is terminated;
2. Cell phones will not be shared by more than one employee;
3. Use of cell phones while driving is prohibited unless the employee uses a hands-free device;
4. Texting or use of email while driving is prohibited;

5. All employees should report the loss of a cell phone to the church office immediately so that service to the cell phone can be terminated and a replacement phone acquired;
6. Cell phone service charges in excess of that deemed reasonable and proper for the conduct of church ministry will not be eligible for reimbursement to the employee or direct payment by the church subject to the following conditions:
 - a. Limited reimbursement/direct pay; reimbursement or direct pay will be limited to the monthly rate plus fees as contracted with the service provider. All charges incurred in excess of the monthly usage limit will be reimbursed or paid at the discretion of the church but will be reported as taxable income to the employee, or,
 - b. Ministry use reimbursement/direct pay: reimbursement or direct pay will be made at the discretion of the church but must be properly substantiated as being a ministry requirement.

FORMS/INSTRUCTIONS

Requests for reimbursement of cell phone usage expenses, when required, should be made by using the **Purchase Authorization and Check Request** form which is attached to this policy.

Requests for approval of purchases of cell phones, related accessories, and service should be made using the **Purchase Authorization and Check Request** form which is attached to this policy.

SIGNATURES

Senior Pastor

Treasurer

Secretary