



PROCESS: Employee Smart Phone & Cell Phone Reimbursement

Original Implementation Date:	11/23/15	Date Reviewed/ Revised:	12/23/19	Area of Responsibility:	Operations	Version:	3
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PURPOSE: In an effort to establish a uniform process for reimbursing designated employees for the expenses related to the use of their personal smart or cell phones that will be used in conjunction with their responsibilities with Sun Health.

ELIGIBLE STAFF:

- All senior management of the Sun Health Services enterprise, including the Executive Directors of the Sun Health Communities
- All staff so designated by their immediate supervisors based on mission need

REIMBURSEMENT PARAMETERS:

Monthly Costs (see Employee Smart Phone & Cell Phone Reimbursement Policy for eligibility criteria)

- **Smart Phone:** Actual Costs, not to exceed \$85.00 for both the basic phone service and data plan. Reimbursement is defined as the actual costs for the telephone number utilized by the employee.
- **Cell Phone:** Designated employees up to \$45.00 per month for cell phones.

IMPORTANT: Effective July 1, 2018, at least once a year, upon request, or whenever the amount to reimbursed changes, the employee must submit a copy of the respective cell phone or smart phone bill to support the reimbursement. Specifically two pages: (1) the Summary Page for the account and (2) the Summary Page of associated phone number. If on a family plan, the base fee may be utilized for purposes of expense documentation, subject to the above limits.

The provision of a smart or cell phone by Sun Health is not a compensatory benefit, consistent with IRS guidelines. The provision of a cell phone is attributable to the need to have access to a respective employee on a 24/7 basis, including access to e-mail at all times, including travel. Given the close community ties we maintain with our residents, donors and other key stakeholders, immediate access is considered a key element to achieving our community based mission through execution of our daily management and fiduciary responsibilities.

Also to note, the IRS has determined there is not a need for an individual that is provided cell phone reimbursement to track personal use for purposes of income reporting. The IRS has deemed that element as de minimus.

Smart and cell phones shall not be utilized for Sun Health business when operating a motor vehicle, unless the employee is using hands-free capabilities. It is a responsibility of the employee to practice all aspects of safety while utilizing cell phone device for Sun Health business.

OTHER RELATED POLICIES: EMPLOYEE SMART PHONE & CELL PHONE REIMBURSEMENT.

Employee Printed Name

Employee Signature

Date