

MONO COUNTY ADMINISTRATIVE POLICY AND PROCEDURES MANUAL

Subject: MOBILE DEVICES	Policy Number: C-1	Page Number: Page 1 of 17
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BACKGROUND

The rapidly changing world of wireless communications provides an opportunity for County Departments to ensure efficient, safe, and high-quality customer service to the citizens of Mono County. In the coming years, we will see an evolution in technology use that bridges the Business-to-Business (b2b) and Business-to-Consumer (b2c) use of mobile technology and mobile applications benefiting the County and its stakeholders. We further anticipate an evolving mobile technology workforce that will utilize and be proficient in Personally Owned Devices (PODs).

We recognize and will be positioned to support a convergence of devices, including phones, tablets, desktops, and (docked) laptop computers into one single technology asset capable of deploying any operating system, be it iOS, Microsoft, Android, etc. That is, Mono County Information Technology will ensure that mobile devices can securely connect to the County network and access County technology systems and data/information.

This requires placing:

- County-wide standards defining the use of mobile devices include both Agency Owned Devices (AODs) and Personally Owned Devices (PODs).
- An integration of business and consumer application access to County information and data.
- Deployment of appropriate protection schemas within and residing on all mobile devices and its communications and connectivity to County assets to ensure that data and information remain protected and that the use of such mobile devices meet Federal, State, and local rules and regulations.

PURPOSE

This policy states the official guidelines for Mono County in the utilization of County owned and personally owned (BYOD) mobile wireless devices. It creates allowances for the use of personal mobile devices that are used for County business purposes and that connect to County technology assets including County data and information. It also establishes the guidelines to securely connect to and provide for enhanced protection of County information systems and data to substantially meet Federal, State and Local security and privacy rules and regulations as well as contractual obligations of the County.

This policy also provides the provision that of a mobile device allowance for the purpose of enabling individuals to utilize a personally owned (BYOD-Bring Your Own Device) as a tool to help perform their County job-related duties and to carry out County business. This provision applies to the County's business needs for management employees, including elected officials and on-call and/or emergency support staff. A BYOD provision will allow for a 'cell phone', 'data plan' or combined cell/data plan allowance that recognizes and provides for expense recovery for the use of such plans for the benefit and convenience of the County and its supporting departments.

This policy will be agnostic to any type of mobile device. The convergence of 'cell phones', 'smart phones',

'tablets' and other emerging technology into 'portable', small 'form factor' wireless communications and operational devices requires a built in flexibility, within the policy, to combine existing and future deviations of such devices into a long term policy that remains.

DEFINITIONS

Cellular Phone Costs Identification of costs specifically associated with cell phone call expense and that a portion of such expense can be attributed specifically to County work and to the benefit and convenience of the furtherance of County use. Costs may be derived before the fact as within a committed cell phone use plan with a service provider, a 'cost per minute' plan or a 'pre-paid' by the minute plan.

Data Access Costs: Identification of costs specifically associated with Internet access expense and that a portion of such expense can be attributed specifically to County work and to the benefit and convenience of the furtherance of County use. Costs may be derived before the fact as within a committed Internet service plan with a data service provider, a 'cost per minute' or 'cost per bandwidth' plan or a 'pre-paid' by the time or bandwidth usage plan. The data service plan may or may not provide for a 'business' or 'enterprise' E-mail corporate access plan for access to the County Enterprise E-mail system.

Mobile Device: Device that provides an "always-on" end-to-end solution, combining hardware, software, and wireless connectivity, offering a complete email, messaging, organizer, Internet, and/or cellular phone solution. The device includes the adapter, battery pack and includes other equipment specific to the device used for County business purposes. A mobile device solution provides the ability to securely connect said device to the County's internal network and access County enterprise systems, technology, data, and information.

Business Use: Work-related responsibilities required by an employee's or an elected official's position.

Personally Owned Device: Also referred to as Bring Your Own Device (BYOD), these are mobile computing devices including smartphones and tablets which are owned by the employee and voluntarily utilized for work purposes.

Agency Owned Device: These are mobile computing devices, including smartphones and tablets, which are purchased and owned by the County and issued to employees specifically for business or work purposes.

POLICIES

1. Agency Owned Devices

County departments may issue mobile devices for use with specific applications that support the mobile worker working in an outside environment. The mobile device may:

- Store agency data on directly on it
- Connect back to the County network via a secured, remote connection
- Connect to the Internet and access a Cloud supported service
- Access County data internally or hosted in the Cloud

A. Policies and Regulations

Agency Owned Devices may be requested by Department Heads and issued to specific staff, or used as a shared device for a specific business need within a department.

- i. Use of any AOD is governed by Policy 1B as defined in the Information Technology Standards and Procedures
- ii. Assignment of or access to an AOD does not imply authorization for employee to work after hours or collect compensation for Over Time work which was not been pre-approved.

B. Department Head Responsibilities

Agency Owned Devices may be issued to employees for business use. Once issue, it is the responsibility of the employee and Department Head or Manager to ensure that:

- i. The devices are physically secured when not checked out to an employee
- ii. Ensure that clear and complete use regulations, expectations, and impact thereof have been established, documented, and communicated to the employee before device has been distributed.
- iii. Devices are properly logged when checked out and receiving back into physical custody of department
- iv. Department and its assigned user has agreed to maintain device in its originally configured state and that no additional applications, data, or connections will be added to the assigned device without authorization of the IT Department.

C. Employee Responsibilities

- i. Use mobile device only for the specific purpose as designated by his/her department
- ii. Use the device's Internet service on for supporting research as designated by the employees given responsibility as designated by the issuing department.
- iii. Employee is responsible for the physical security of the issued mobile device
- iv. Follow recommended procedures to properly maintain the device's battery life
- v. Employee is responsible for protecting the data, information, connectivity, and only uses the mobile device for its designated and authorized use.
- vi. Employee is expected to abide by all state and federal laws governing use of device including those which prohibit use while operating vehicles, equipment, or otherwise create unsafe situations.
- vii. Make the device available for updates, software patches, or other maintenance work that ensures the device remains current and secure
- viii. Employee must read, understand, and sign the Mobile Device User Agreement (Appendix A).

D. Joint Responsibility

Both the employee and the department are ultimately responsible for informing the IT Department of any issue with the device, including but not limited to:

- i. Damage to or loss of device
- ii. Appropriate use of device

E. Acceptance of Policy:

Employees are required to review and sign the Agency Owned Device User Agreement and adhere to the policies set forth in the Mono County PC Policies which govern use of AODs.

2. Personally Owned Device (POD) / Bring Your Own Device (BYOD) Stipend

Employees are permitted to use Personally Owned Devices (POD) for business or work purposes so long as they have been authorized to do so by their supervisor. Should the Department Head determine that the use of a POD is required or necessary for performing their regular job and an AOD is not provided, the employee may be eligible for a stipend commensurate with the level and type of use of that employee.

A. Qualification Criteria

Department Heads should consider the following criteria when determining qualification:

- i. The nature of work assigned requires timely, business critical, two-way communication for which there is no reasonable alternative technology.
- ii. The employee provides emergency support and back-up from a mobile environment.
- iii. A cellular phone or mobile device is needed to insure the safety of the employee or others who may be at risk.
- iv. The employee must be able to immediately communicate with staff in the department and other agencies to coordinate programs or to provide adequate customer service, and using a land line would not adequately meet this need.
- v. The employee frequently works in the field where land lines and other primary radio or telephone communications are not available.

B. Use of Personally Owned Devices for business purposes

- i. The cellular phone is personally owned, and may therefore be used for both personal and business calls.
- ii. Employees receiving a stipend must maintain an active cellular phone contract, with an add-on data plan (if necessary & approved), for the life of the allowance.
- iii. Employees must provide their cellular phone numbers to the department, and agree to notify departments immediately of any changes to their cellular phone numbers or termination of their monthly service plans.
- iv. There are no requirements to substantiate the business use of personally owned cellular phones. However, Department Heads may require employees to provide business usage documentation to validate the appropriateness of the monthly cellular phone allowance rates approved for the employees.
- v. Understanding that County information may be stored on certain devices, employees must follow basic security precautions, as outlined in Section 5C.
- vi. Replacement or repair of the phone will be the responsibility of the employee who uses the phone.

C. Security for Personally Owned Devices

- i. If any agency data or information (including email or other records) are stored on the device, the employee must maintain a passcode on the device at all times.
- ii. Device must be secured or in the possession of employee at all times.
- iii. If an employee loses the device, the employee must immediately notify the Department Head and the Director of Information Technology.
- iv. Device will not be altered (i.e.: 'Jail-broken') from its existing manufactured configuration and operating environment in an attempt to make device more flexible and/or more 'open' in accepting rouge applications and communications.
- v. Additionally, policies outlined in the Information Technology Standards and Policies govern the use of Personally Owned Devices for business use.

D. Compensation

- i. The mobile device allowance is intended to cover the costs of personal mobile device cellular and data/Internet service expenses related to work duties.
- ii. Initial purchase of the mobile device, accessory equipment, and activation fees and any long term contractual obligations will be the responsibility of the employee.
- iii. The employee shall pay any costs exceeding the amount of the cellular phone and/or PDA allowance.
- iv. No allowance will be paid when an employee is in an unpaid leave status or any other status except as an active employee.
- v. The County has established three tiers for the payment of monthly cellular phone allowance and a separate add-on allowance for e-mail and data service for PDAs based on anticipated or documented business usage.
- vi. In exceptional cases, the County Administrator may approve a higher allowance for employees that demonstrate consistent documented official business use that exceeds the authorized allowance listed above. Occasional, infrequent spikes in business use do not qualify for a higher allowance or additional reimbursements.
- vii. The Finance Director shall review the rates annually and recommend changes, as appropriate, to the existing rates to the County Administrative Officer for consideration.

Tier	Name	Definition	Payment
1	Limited Use Rate	This rate is appropriate for users with incidental or low usage level of up to 100 minutes per month	\$25.00
2	Standard Rate	This rate is appropriate for users with usage level between 101 and 400 minutes per month	\$35.00
3	High Use Rate	This rate is appropriate for users with anticipated or documented heavy volume usage of over 400 minutes per month.	\$55.00
4	Data Add On	Applicable to employees using Personal Computing Devices (PCDs) such as smartphones or tablets with a data plan.	\$50.00

E. Taxability

The mobile device allowance will be paid through the County payroll system as taxable income. For determination of individual's taxability, employees should check with their tax advisor.

F. Overtime

Overtime is strictly managed by your departmental policy and use of a mobile device after hours does not automatically put an employee into an overtime status.

3. PROCEDURES

- A. The Department Head shall determine the work-related requirements and needs of an employee for cellular phone allowance as provided in this policy. If the employee is determined to be eligible, Department Head shall select the appropriate monthly cell phone allowance rate based on the anticipated or documented business usage level of the employee.
- B. The Department Head must complete and submit the completed and approved Cellular Phone Authorization Form, along with a Personnel Action Form to the Department of Human Resources. A copy of the cell phone service agreement or monthly bill must be provided to activate the allowance.
- C. The Department of Human Resources will activate the allowance the pay period following receipt of the appropriate paperwork. No retroactivity will be provided.
- D. Should an employee decide to use a County-owned cellular phone in lieu of an allowance, a Cellular Phone authorization form shall be completed and kept in the department's files.
- E. If the employee is assigned a County-owned cell phone the Department shall determine the most appropriate cellular phone provider and service plan for the employee based on the County's established procurement policies. In all cases, the most economical service plan that meets individual business needs must be chosen. Employees are responsible for the safekeeping and care of their cell phones.

4. TERMINATION OF ALLOWANCE

Department Heads shall terminate the monthly cellular phone allowance or the assignment of a County-owned cellular phone under the following conditions:

- A. When the requirement and the need for cellular phone/PDA access by the employee cease to exist as determined by the Department Head at his or her sole discretion.
- B. When the employee is transferred from the department or terminates employment with the County. Cellular phones/PDAs will not be transferred between employees without department head approval.
- C. When there is a pattern of abuse.

Department Heads shall use a Personnel Action Form to notify the Department of Human Resources within seven days of the termination of the cellular phone allowance.

APPENDICES

- APPENDIX A Agency Owned Device User Agreement**
- APPENDIX B Agency Owned Device Authorization Form**
- APPENDIX C Personally Owned Device User Agreement**
- APPENDIX D Personally Owned Device Stipend Authorization**



Mono County Agency Owned Device (AOD) User Agreement

In an effort to support business operations and information security, Mono County will be issuing you an Agency Owned Device (AOD) which is intended for use in regular job duties. The purpose of utilizing this AOD for business purposes only is to ensure that County data is adequately protected and clearly separated from personal data, accounts, and devices.

County policies surrounding Agency Owned Devices are designed to ensure that Information Technology (IT) can adequately manage and protect the devices that are used by Agency staff, as well as the data contained on, or accessed by those devices.

The following policies apply to Agency Owned Devices, as set forth in the Mono County Information Technology Standards and Policies:

Computers, devices, and similar equipment provided to Users shall only be used for performing regular job duties. Should a violation occur, access may be wholly or partially restricted until a long-term remedy is put in place.

Equipment owned by the Agency shall not be removed from the premises without previous authorization from IT. The assignment of a portable computing device (such as a laptop or tablet) implies such authorization.

Agency owned equipment may not be used for personal business unless otherwise authorized by a Department Head and the IT Director.

Authorized Users shall have no expectation of privacy when using an Agency Owned Device (AOD), other provided technology, or while utilizing the Agency network. The IT Department monitors network traffic and devices for irregularities or illegal usage. Data that is created, stored, or received may be accessed by IT staff at any time in order to ensure network and data integrity.

Supervisors, managers, Department Heads, as well as the IT Department (as authorized by the applicable department director), reserve the right to enter, search and monitor the Agencies' computer files of any employee without advance notice. Justification for such actions may include monitoring work flow or productivity, investigating theft, disclosure of confidential business or proprietary information, or personal abuse of the system

Access to the Agencies' network, Internet connection, and storage is provided to Users for work-related purposes. Personal use of the Internet is to be limited, and may be prohibited by a Department Head or IT Director. Any such use should be (a) confined to any use that is absolutely necessary; (b) kept to a minimum and be focused; (c) to the extent practical, performed on breaks or lunch time rather than during work time.

Storage of personal files on Agency PCs or storage devices is prohibited. This includes pictures, music, or other documents.

Users are prohibited from installing any software onto an Agency computer without gaining prior approval from the IT Department.

All software installation and use must conform to licensing restrictions set forth by the vendor. Using products that are not appropriately licensed by the Agency or otherwise violate the rights of any person or organization is strictly prohibited.

Personal software shall not be installed on any Agency computer or device without prior approval from the IT Director. Agency software shall not be installed on any personal computer or device without prior approval from the IT Director.

No Authorized User will alter or tamper with any Agency computer for any purpose. Any hardware issue or failure shall be reported to the IT Department immediately.

The IT Department exercises its best effort to keep computers in good working condition, and replace technology that is old or failing. Computers and technology installed within the Agency are of standard make and model, with rare and specific exceptions. The standard and policies for PC replacement is detailed more fully in Policy 3C.

An Authorized User may be provided with a mobile or portable Agency Owned Device (AOD) for certain business purposes. Use and management of Agency Owned Devices is in line with the 1B policies above, and is more fully described in Diagram 1 below.

AGENCY OWNED DEVICE POLICY	
Device Type	No Restrictions
Wireless Carrier	Verizon (unless otherwise justified)
Use Restrictions	Agency business only
Security Requirements	Passcode & device encryption Mobile Device Management
IT Authority	Ability to monitor, restrict, access, and enforce Remote wipe if device lost

Diagram 1 : Agency owned device usage and management matrix.

Access to, or use of, an AOD does not imply tacit approval for working outside of normal working schedule, or receiving compensation for time worked.

Users must comply with all State and Federal laws governing use of a POD, especially those pertaining to use of mobile devices such as in the case of operating vehicles or machinery.

In addition to these policies, an awareness to adherence of regulations and law affecting your specific department pertaining to protected data and information requires the County and you to actively protect this information. Disregarding adherence to these rules can lead to civil and criminal sanctions against you as well as the agency.

The AOD you are using has Mobile Device Management (MDM) software loaded on it which improves the security of your device and provides IT with the ability to better manage it. This software ensures that your device is secured with a passcode, can be accessed remotely, and wiped should the need arise. While these safeguards are in place, it is important that you always physically secure your device and ensure that others cannot gain access to it. Additionally, applications shall not be installed on the device without authorization from Mono County IT and/or your department management.

Upon separation from the County, or movement to another position/department, the phone must be turned back in to the IT Department.



Mono County Agency Owned Device (AOD) Authorization

As a user of a County Agency Owned Device (AOD), I understand that I am to only use this device for County business and that I am expected to follow the policies as set forth in the Mono County Information Technology Standards and Policies.

I acknowledge that if any issues arise, or assistance is needed with the AOD issued to me, or any item in the set of policies governing use of this device, I will immediately contact Mono County IT for clarification. Furthermore, it is solely my responsibility to understand the rules and requirements to participate in this program.

I have read and agree to comply with the Mono County Information Technology Standards and Policies related to use of an Agency Owned Device.

Name _____ Mobile Device Type _____

Office Phone _____ Mobile Device Number _____

Date Implemented _____

Comments _____

Certification/Signature

Employee _____ Date _____

IT Approval _____ Date _____

Department Head _____ Date _____



Mono County Personally Owned Device (AOD) User Agreement

As a result of your job duties, and at the discretion of your Department Head/Supervisor, it has been determined that the County will compensate you for use of Personally-Owned cell phone/smartphone/tablet for business or work purposes. Use of your device is subject to the terms and conditions set forth in the Mono County Mobile Device Policy set, and are reinforced below:

Use of Personally Owned Devices for business purposes

- The cellular phone is personally owned, and may therefore be used for both personal and business calls.
- Employees receiving a stipend must maintain an active cellular phone contract, with an add-on data plan (if necessary & approved), for the life of the allowance.
- Employees must provide their cellular phone numbers to the department, and agree to notify departments immediately of any changes to their cellular phone numbers or termination of their monthly service plans.
- There are no requirements to substantiate the business use of personally owned cellular phones. However, Department Heads may require employees to provide business usage documentation to validate the appropriateness of the monthly cellular phone allowance rates approved for the employees.
- Understanding that County information may be stored on certain devices, employees must follow basic security precautions, as outlined in Section 5C.
- Replacement or repair of the phone will be the responsibility of the employee who uses the phone.

Security for Personally Owned Devices

- If any agency data or information (including email or other records) are stored on the device, the employee must maintain a passcode on the device at all times.
- Device must be secured or in the possession of employee at all times.
- If an employee loses the device, the employee must immediately notify the Department Head and the Director of Information Technology.
- Device will not be altered (i.e.: 'Jail-broken') from its existing manufactured configuration and operating environment in an attempt to make device more flexible and/or more 'open' in accepting rouge applications and communications.
- Additionally, policies outlined in the Information Technology Standards and Policies Section 1C govern the use of Personally Owned Devices for business use.

Compensation

- The mobile device allowance is intended to cover the costs of personal mobile device cellular and data/Internet service expenses related to work duties.
- Initial purchase of the mobile device, accessory equipment, and activation fees and any long term contractual obligations will be the responsibility of the employee.
- The employee shall pay any costs exceeding the amount of the cellular phone and/or PDA allowance.
- No allowance will be paid when an employee is in an unpaid leave status or any other status except as an active employee.
- The County has established three tiers for the payment of monthly cellular phone allowance and a separate add-on allowance for e-mail and data service for PDAs based on anticipated or documented

business usage.

Tie r	Name	Definition	Payme nt
1	Limited Use Rate	This rate is appropriate for users with incidental or low usage level of up to 100 minutes per month	\$25.00
2	Standard Rate	This rate is appropriate for users with usage level between 101 and 400 minutes per month	\$35.00
3	High Use Rate	This rate is appropriate for users with anticipated or documented heavy volume usage of over 400 minutes per month.	\$55.00
4	Data Add On	Applicable to employees using Personal Computing Devices (PCDs) such as smartphones or tablets with a data plan.	\$50.00

- In exceptional cases, the County Administrator may approve a higher allowance for employees that demonstrate consistent documented official business use that exceeds the authorized allowance listed above. Occasional, infrequent spikes in business use do not qualify for a higher allowance or additional reimbursements.
- The Finance Director shall review the rates annually and recommend changes, as appropriate, to the existing rates to the County Administrative Officer for consideration.

Taxability

The mobile device allowance will be paid through the County payroll system as taxable income. For determination of individual's taxability, employees should check with their tax advisor.

Overtime

Overtime is strictly managed by your departmental policy and use of a mobile device after hours does not automatically put an employee into an overtime status.

Personal computers may not be plugged directly into the Agency network via Ethernet without prior authorization from the IT Department. Any computer directly connecting to the Agency network must have current virus protection software on it. Use of the Agency network or Internet for downloading large quantities of data is prohibited.

Users may connect PODs to the Public or Guest wireless network provided by the Agency at any time without prior consent.

The IT Department will not provide any front-end User support for any PODs unless the User is included on the Mobile Device / Cellular Stipend Program and support is needed for specific business purposes.

Passcodes are required on any POD that has an Agency mailbox mounted natively, or has Agency data stored locally on the device. If the Authorized User accesses email through a web browser or files through a

Virtual Private Network connection (VPN) and they are not stored on the device, no passcode is required, yet recommended.

If any POD is used for business within a Health & Human Services Department (HIPAA Agency), Law enforcement or Emergency Services function, all rules and security precautions as defined in the AOD section and Diagram 1 apply.

If a device with Agency email or data is lost, it must be reported to the IT Department immediately so that appropriate steps may be taken. The IT Department reserves the right to remove the mailbox or remotely wipe the device if it is directly connected to the Agency network and security has been compromised.

PERSONALLY OWNED DEVICE POLICY	
Device Type	No Restrictions
Wireless Carrier	No Restrictions
Use Restrictions	No Restrictions
Security Requirements	Passcode required on device
IT Authority	Limited Authority Remove mailbox or remote wipe if lost

Diagram 2 : Bring Your Own Device policies for personal devices.

* Regardless of ownership, if User is part of a HIPAA, Law, or EMS agency, all HIPAA rules apply

Use of your POD is at your convenience and is your responsibility to protect your device from damage. The Agency will not repair or replace your personal device if damaged while being used for Agency business.

Use of a POD for work purposes does not imply tacit approval for working outside of normal working schedule, or receiving compensation for time worked.

Users must comply with all State and Federal laws governing use of a POD, especially those pertaining to use of mobile devices such as in the case of operating vehicles or machinery.

Protection of 'Personally Owned Devices' from theft or accidental damage are the responsibility of each owner.



**MONO COUNTY
PERSONALLY OWNED DEVICE STIPEND AUTHORIZATION**

This form is to be completed when a County official or employee, as part of his or her job, needs to use a Personally-owned cellular phone/smartphone (or similar mobile device), or when that use is to be discontinued.

NOTE: Cellular Phones and devices with an activated service component may be Personally-owned or Agency-owned by an authorized official or employee. This form covers Personally Owned Devices (PODs) only. There is a separate agreement for Agency Owned Devices (AODs).

Employee: _____

Position: _____

Department: _____

Cell Phone #: _____

Type of
Device:

Cell
Phone

Smartphone

Tablet

Amount Requested: \$ _____

A: ALLOWANCE FOR BUSINESS USE OF PERSONALLY OWNED DEVICE (POD)

Employee will provide his/her own cell phone/mobile device, on _____ [date].

Employee will begin receiving an allowance within 30 days hereafter, and on a monthly basis, until he or she no longer needs to use the Cell Phone for County business purposes or chooses to stop this allowance.

The employee and his/her department head (for County elected officials or appointed department heads, the CAO) hereby certify that the employee needs to use a Cell Phone for County business because (initial all that apply):

Qualification Criteria	Employee	Dept. Head
1. The nature of work assigned requires timely, business critical, two-way communication for which there is no reasonable alternative technology.		
2. The employee provides emergency support and back-up from a mobile environment.		
3. A cellular phone or mobile device is needed to ensure the safety of the employee or others who may be at risk.		
4. The employee must be able to immediately communicate with staff in the department and other agencies to coordinate programs or to provide adequate customer service, and using a land line would not adequately meet this need.		
5. The employee frequently works in the field where land lines and other primary radio or telephone communications are not available.		

COMPENSATION:

The supervisor of the requesting employee must initial all that apply:

Tier	Name	Definition	Payment	Approval
1	Limited Use Rate	This rate is appropriate for users with incidental or low usage level of up to 100 minutes per month	\$25.00	
2	Standard Rate	This rate is appropriate for users with usage level between 101 and 400 minutes per month	\$35.00	
3	High Use Rate	This rate is appropriate for users with anticipated or documented heavy volume usage of over 400 minutes per month.	\$55.00	
4	Data Add On	Applicable to employees using Personal Computing Devices (PCDs) such as smartphones or tablets with a data plan.	\$50.00	

TAXABILITY:

Any County official or employee accepting an allowance for a Cell Phone or for a cell phone service component of a PCD acknowledges that the allowance is considered to be taxable income by the Internal Revenue Service. For determination of individual taxability, officials and employees should check with their tax advisor.

DISTRIBUTION:

If this form authorizes an allowance, send the original of this form and a Personnel Action Form (PAF) to the Human Resources Department and keep copies of those documents in the department's files along with a copy of the service agreement or a current bill for service. If no allowance is being authorized, the department should keep the original of this form; no PAF, service agreement, or bill is necessary.

CERTIFICATIONS:

I certify that the foregoing is true and correct.

Date: _____

Signature of Employee (or
Official)

Date: _____

Signature of Department
Head (or CAO)