



## Cell Phone Policy

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### 1. Cellular Phone Use

Cellular phones with subscription plans may be provided to fully released executive members to carry out FSA duties.

Canada Revenue Agency has advised that if an employer provides an employee with a cell phone, the service is not taxable as long as the primary purpose is to assist the executive member in carrying out his or her employment duties. If a portion of the cell phone usage (or similar device) is personal, and this use causes the user to exceed the limits of the subscription plan purchased by the FSA, the amount above that covered by the plan should be reimbursed to the FSA.

### 2. Policy Details

#### 2.1 FSA Provided Cell Phone

If the FSA has provided an executive member with a cell phone to carry out assigned duties, the FSA will pay for the reasonable costs associated with the use of the cell phone. The FSA will purchase a group plan for those FSA Executive provided with cell phones (normally the President and the Contract Administrators).

If the FSA supplied cell phone is used for personal purposes and this usage exceeds the limits of the plan provided by the FSA, the executive member must reimburse the FSA for the additional costs.

#### 2.2 Use of Personal Cellular Phone for FSA Related Business

If an executive member elects to use his or her personal cellular phone for FSA related business and has not accepted an FSA provided cell phone, the FSA will reimburse the executive member for that cost. The reimbursement will be limited to 100 percent of the monthly fee, system charge and other regular or fixed fees charged by the service provider but may not exceed the monthly charges for an FSA supplied cell phone.

#### 2.3 Loss/theft of FSA Provided Cell Phone

If an FSA cell phone provided to an executive member is lost or stolen, that member should immediately call the cellphone provider and suspend the service. The FSA financial administrative assistant should also be notified. The executive member will be charged a deductible as determined by the Finance & Administration Committee depending on the remaining length of contract for the phone lost.

### 3. Procedures

#### 3.1 FSA Provided Cell Phone

The FSA will provide to each executive member using an FSA cell phone a copy of the monthly cell phone billing statement. The amount due in the billing statement is paid directly by the FSA. The executive member must review the bill to ensure its accuracy and to determine if there are any

additional charges that must be reimbursed. The FSA staff will keep copies of the statements in the event of an audit by CRA.

To reimburse the FSA for the executive member's personal costs, the executive member may submit a cheque to the FSA. A copy of the billing statement should be included with the reimbursement or the expense claim. Reimbursements must be made at least quarterly.

### **3.2 Personal Cellular Phone**

Requests for reimbursement on FSA related charges on the executive member's personal cellular phone should be submitted through an expense claim form. A copy of the executive member's personal cellular phone bill should be attached with the charges that are to be reimbursed highlighted. Since the FSA will not be responsible for personal calls, the executive member may choose to redact or "white-out" the personal calls for privacy reasons and leave the charges that are to be reimbursed on the invoice.

*Approved September 15, 2014*