

Cell Phone Payroll FAQs  
October 2008

- 1) Who should complete the Cell Phone Allowance Request Form?  
The employee should complete the form if they are entitled to a supplement for having a personal cell phone which is used for business purposes. This form should be approved by the appropriate person as designated on the form.
- 2) Once the form is completed, where should it be sent?  
UCF Human Resources  
Attn: Payroll Services  
12565 Research Parkway, Suite 360  
Orlando, FL 32826-2912
- 3) Will Payroll calculate retroactive payments on the biweekly supplement?  
Generally speaking there are no retroactive payments. During the transition period to the new policy consideration will be given to insure employees are given allowances to cover legitimate business expenses for items covered under the new policy that may have missed payroll deadlines through no fault of the employee. These will be determined on a case by case basis.
- 4) Does this form expire?  
Yes. A new form will be required before the end of the first pay period of the paycheck that will be issued for the new calendar year. For example, a new form will be required no later than December 1, 2008 in order to be effective on the paydate 01/02/09.
- 5) What do I need to do if the business usage of the phone increases or decreases?  
Submit a Cell Phone Allowance Request Form and check the box "Update". Complete the form again to determine the new amount of the biweekly supplement.
- 6) What do I need to do if the employee terminates employment with the department?  
The phone is the property of the employee or former employee if the contract with the provider is in his or her name. A Cell Phone Allowance Request Form should be completed and the box for "Termination" should be marked.
- 7) What is a Tax Adder and why is it 30%?  
When the supplement is paid to the employee, there are taxes taken from that payment. The Tax Adder is intended to cover the federal withholding taxes that will be deducted from the payment.
- 8) Why do we use 26.1 to calculate the biweekly amount to be paid?  
The factor of 26.1 is referenced in the Florida Administrative Code, 6C-5.915, Compensation.

- 9) Which funding department should be used to charge these supplements?  
Operations or payroll funding departments. Contracts or grants should be approved by the Office of Research and Commercialization.
- 10) Which account code will this be assigned to?  
Perquisites 749906
- 11) How will this be reflected in the employee's W-2?  
The salary supplement will be reflected in boxes pertaining to taxable wages and taxes (as income that is taxable).
- 12) Does this salary supplement increase my employer paid retirement contributions?  
No. The employer paid portion of the retirement contributions are not calculated using this supplement. It is only calculated on regular wages.
- 13) Are amounts covering insurance on cell phones or other devices reimbursable under the cell phone allowance?  
No. Amounts for insurance must be paid by the employee (if they choose to buy it) as the devices are the employee's personal property.