

Resolution No. 14-1273

A RESOLUTION APPROVING THE REVISIONS TO SECTION 7.3 OF THE CITY OF WINDSOR HEIGHTS PERSONNEL POLICY MANUAL BY REPLACING IT WITH THE ATTACHED EXHIBIT

WHEREAS, with enhanced availability and technology, cellular telephones have become a commonly used communication tool for employees conducting routine business; and

WHEREAS, the IRS recognized the impact evolving cellular telephone technology has played and issued Notice 2011-72, which among other items provides provisions for treating personal use of a cell phone provided by the employer primarily for noncompensatory business purposes as excludable from the employee's income as a de minimis fringe benefit; and

WHEREAS, IRS Notice 2011-72 additionally provided guidelines for the non-compensatory business use of a personal cell phone; and

WHEREAS, City staff have identified cost-saving measures that could be realized by the City if current policy was revised to reflect recent changes to IRS guidelines; and

WHEREAS, the attached policy amends the previous policy pertaining to reimbursement for business use of cellular telephones in order to reflect the aforementioned recent changes and avoid unnecessarily burdening of certain employees with carrying multiple cell phones.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council of the City of Windsor Heights, Iowa, on this 1st day of December, 2014, that the attached Policy labeled Exhibit A, which revises Section 7.3, of the City of Windsor Heights Personnel Manual, is hereby approved.

Passed and approved this 1st day of December, 2014.

Diana Willits, Mayor

Attest: _____
Brett Klein, City Administrator

EXHIBIT A

7.3 **Clothing Allowance (Steel-Toed Safety Shoes/Boots/Clothing Allowances-Public Works) & Cellular Phone Reimbursement / Stipend.**

The City will provide regular, full time Public Works employees up to \$325.00 per year to be used at the discretion of the employee for the purchase of steel-toed safety shoes/boots or winter clothing. The City will provide the full time City Inspector up to \$225.00 per year to be used at the discretion of the employee for the purchase of duty specific footwear. Items purchased with this allocation must be purchased at vendors designated by the City and is for use in positions that require the designated articles of clothing. Any amounts over the maximum amounts will be the responsibility of the employee at the time of purchase.

The City shall provide a City-issued cell phone or a monthly reimbursement stipend for those positions requiring non-compensatory business use of their own personal cell phone, including the following positions: the City Administrator, CFO/Accounting Clerk, Police Chief and two designees, Fire Chief and two designees, Public Works Director and one designee. In addition, the City Administrator may authorize a reimbursement stipend for additional positions as deemed necessary that will be in an amount not to exceed \$50.00 per month depending on the amount of City business use reasonable for that position. In no case will a reimbursement stipend exceed the employee's actual cost of maintaining the line.