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.