

**A RESOLUTION OF THE CITY OF PITTSBURGH CITY COUNCIL, ALLEGANY COUNTY, PENNSYLVANIA, ESTABLISHING A NON-TAXABLE CELLPHONE REIMBURSEMENT POLICY AND AGREEMENT FOR CITY EMPLOYEES**

**BE IT RESOLVED**, by the City Council of The City of Pittsburgh, and it is hereby resolved by the authority of the same,

**WHEREAS**, for many years, the City has had a cellphone reimbursement policy in place for certain city employees who require cellphones to perform their job duties and as part of the implementation of a new payroll system, the city seeks to update the same;

**WHEREAS**, the reimbursement will be considered a non-taxable fringe benefit to the executive and administrative (non-union) qualified employee;

**WHEREAS**, the level of reimbursement shall be \$75 per month upon completion of the Cell Phone Reimbursement Agreement;

**WHEREAS**, The City Administrator will review and set the reimbursement rate on an annual basis and final arbiter of who receives a reimbursement.

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Pittsburgh that the following policy is hereby established and codified to take effect immediately upon adoption:

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**CITY OF PITTSBURGH CELLPHONE REIMBURSEMENT POLICY**

*Pursuant to the guidance provided in United States Department of the Treasury, Internal Revenue Service Memorandum Control Number SBSE-04-0911-083 and subsequent issuance regarding employers providing reimbursement to employees for personal cellphones, the City of Pittsburgh hereby adopts a Cellphone Reimbursement Policy.*

- A. **Eligibility**: Based on job descriptions and duties the City Administrator shall determine which employees and officials of the city qualify under this policy.
- B. **Qualification**: In order to be eligible under this policy the city employee or official must perform a job function that includes:
  - a. The city's need to contact the employee/official at all times for administrative operation and or emergency response;
  - b. The city's need for the employee/official in the performance of their job duties to communicate with the city, other city employees, emergency responders, other governmental officials and or citizens at all times;

- C. **Establishment of Reimbursement Policy as Non-Taxable Benefit:** For employees and officials deemed eligible and qualified by the City Administrator under this policy, the City of Pittston hereby establishes a Non-Taxable De Minimis Fringe Benefit Policy for Cellphone Reimbursement under the applicable IRS regulations.
- D. **Administration:** Employees deemed eligible and qualified by the City Administrator under this policy shall receive a non-taxable bi-weekly cellphone reimbursement with their regular pay in a flat-rate amount set from time to time by Motion of the City Council and subject to appropriation in the annual city budget. No employee shall receive a reimbursement in an amount greater than the actual cost of their cellphone and cellphone service.
- E. **Assignment of City Cellphone:** In lieu of reimbursement, the City Administrator may direct that a city-owned cellphone be provided to the employee/official under this policy and that said cellphone is hereby deemed a non-taxable benefit pursuant to this policy. No employee/official shall receive both a city cellphone and cellphone reimbursement.
- F. **Cell Phone Reimbursement Agreement:** Employees deemed eligible and qualified by the City Administrator under this policy will be required to complete the Cell Phone Reimbursement Agreement in order to receive the Non-Taxable Fringe Benefit. The completed and approved Cell Phone Reimbursement Agreement will be placed in the employee's personnel file.

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**AND IT IS FURTHER RESOLVED** that the City Administrator shall transmit a true and original copy of this Resolution to the City's designated City Code publisher for inclusion in Pittston City Code Chapters 23, 72 or a new chapter that may be determined as prudent and necessary.

**ADOPTED, ENACTED and ORDAINED** by the City Council of the City of Pittston this 20  
day of Sept 2023

ATTEST

APPROVED

  
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CITY ADMINISTRATOR

  
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MAYOR