



ASSISTANT PRINCIPAL PHONE STIPEND PITT COUNTY SCHOOLS

1.0 SCOPE:

1.1 It is the intent of the District to grant Principals the option to use local school allotments to fund a stipend to Assistant Principals for the business use of personal cellular telephones.

2.0 RESPONSIBILITY:

2.1 Principals, Payroll Staff and Finance Department

3.0 APPROVAL AUTHORITY:

3.1 Chief Financial Officer

4.0 DEFINITIONS:

4.1 Stipend – a fixed amount of money paid as an allowance.

5.0 PROCEDURE:

Request for Payment of Phone Stipend to Assistant Principals

5.1 At the beginning of each school year, principals may request that Assistant Principals serving at their school receive a stipend of \$20.00 per month as compensation for business use of personal cellular phones.

5.2 At the end of each school year, all stipends will be deleted and must be re-instated the following year.

5.3 Such stipend may be requested each year by completing a Transfer of Funds request and submitting it to the Chief Financial Officer no later than August 15th. Schools will be charged the stipend amount of \$20.00 per month plus 7.65% for the related social security tax. (\$215.30 for a ten-month period).

Taxability of Phone Stipends

5.4 According to the IRS all stipends must be reported as taxable income and are considered as social security wages and will be reflected on the annual W-2 form. These stipends are not included in wages for the NC Retirement System and will not be deemed as contributions toward retirement.

5.5 All telephone stipends will be charged for the year according to the Transfer of Funds request form at the time it is processed. Stipends will be paid to assistant principals on a monthly basis through the payroll system.