

**UNIVERSITY OF CALIFORNIA
CELL PHONE IMPUTED INCOME/CASH ALLOWANCE FORM**

This form is used to calculate the cash allowance reimbursing an employee for imputed income associated with a cell phone or personal digital assistant (PDA), such as a BlackBerry or similar device, and related accessories provided by the University to the employee. Since the allowance itself is taxable, it will be increased using the IRS gross-up formula to reimburse the employee for applicable payroll taxes associated with the payment (see [Instructions](#)).

Part I: Employee Information

Employee Name:		Service Plan End Date:	
Employee ID:	Home Dept:	Cell Phone No.:	
Exemptions			
<input type="checkbox"/> Out-of-State Employee - Do not check box if employee is a California resident. Specify State: _____			
<input type="checkbox"/> Treaty Eligible Foreign National			
<input type="checkbox"/> Exempt from OASDI - Check box if employee earns more than the OASDI Wage Limit or is not subject to OASDI.			
<input type="checkbox"/> Exempt from OASDI and Medicare			
<input type="checkbox"/> Exempt from Federal Tax - Check box if employee claimed tax exempt on his/her Form W-4/DE-4.			
<input type="checkbox"/> Exempt from State Tax - Check box if employee claimed tax exempt on his/her Form W-4/DE-4.			
<input type="checkbox"/> Other Specify: _____			

Part II: Calculation of Cash Allowance Applicable to Imputed Income

Imputed Income: Monthly Plan Cost and/or One-Time Purchases	
Specify One-Time Purchase(s): _____	
Applicable Tax Rates:	
<input checked="" type="checkbox"/> Federal	
<input checked="" type="checkbox"/> State	Other State: _____
<input checked="" type="checkbox"/> OASDI	
<input checked="" type="checkbox"/> Medicare	
Cash Allowance:	

Part III: Payroll Information

A separate distribution should be established in the PPS for the imputed income and cash allowance related to the monthly plan costs using the DOS codes listed below. For one-time purchases, the information below should be used to create one-time transactions in the PPS. New distributions should not be established for one-time purchases.

CEL DOS Code (Imputed Income)

ACCOUNT	CC	FUND	PC	SUB	FTE	DIS%	PAY BEGIN	PAY END	RATE/AMT	DOS	PRQ
										CEL	CEL

CE2 DOS Code (Cash Allowance)

ACCOUNT	CC	FUND	PC	SUB	FTE	DIS%	PAY BEGIN	PAY END	RATE/AMT	DOS	PRQ
										CE2	

Supervisor Signature: _____

Date: _____