

## **BP 6450 Wireless or Cellular Telephone Use**

Reference:

**Vehicle Code Sections 12810.3, 23123, and 23124**  
**Internal Revenue Code (I.R.C.) Sections 274(d)(4) and 280(d)(4)**

- 1.0 The Vice Chancellor, Finance and Facilities, shall determine if it is in the best interests of the District to provide a cellular or wireless phone at District expense.
- 2.0 Cellular telephones provided by the District for compensatory reasons are classified by the Internal Revenue Service as a fringe benefit, the value of which must be included in an employee's gross income.
- 3.0 The value of a cellular telephone provided by the District primarily for non-compensatory business purposes is excludable from an employee's income. Record keeping of business and personal use of District-issued cellular telephones shall not generally be required when the telephones are issued for non-compensatory business reasons.
- 4.0 These rules do not apply to wireless or cellular telephones owned by employees. Any reimbursements to employees for use of their own wireless or cellular telephones may be excluded from wages if the employee accounts for the expense pursuant to the Internal Revenue Service accountable plan.
- 5.0 The District discourages the use of a wireless or cellular telephone while driving a motor vehicle on District business. If telephone use is necessary, it must be done in compliance with California law.
- 6.0 There shall be no expectation of privacy in the use of a District-issued cellular telephone.

**Date of Adoption:** February 10, 2009

**Date of Last Revision:** November 27, 2012