

Book	Siskiyou Joint Community College District Administrative Procedures
Section	Chapter 6: Business and Fiscal Affairs
Title	Wireless or Cellular Telephone Use
Code	AP 6450
Status	Active
Legal	Internal Revenue Code (I.R.C.) Section 280F(d)(4) Vehicle Code Sections 23123 and 23124 Vehicle Code Section 12810.3 Internal Revenue Code (I.R.C.) Section 274(d)(4)
Adopted	August 6, 2013
Last Reviewed	February 9, 2022
Origin	Vice President, Administrative Services
Office	Administrative Services

The Superintendent/President shall determine if it is in the best interests of the District to provide a cellular or wireless telephone at District expense.

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.

The value of a cellular telephone provided by the District primarily for non-compensatory business purposes is excludable from an employee's income. Employees will generally not be required to keep notes of business and personal use of District-issued cellular telephones when the telephones are issued for non-compensatory business reasons.

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.

Motor vehicle drivers may not use wireless or cellular telephones while operating their vehicles without a hands-free listening device. Drivers may use a wireless or cellular telephone to contact a law enforcement agency or public safety entity for emergency purposes. Drivers of motor trucks or truck-tractors, farm vehicles, tow trucks, a listed or described implement of husbandry, or a commercial vehicle, used in commercial agricultural operations may use a digital two-way radio service that utilizes a wireless or cellular telephone.

There is no expectation of privacy in the use of a District-issued cellular telephone.