## **Business Services**

## 1 BP 6450 WIRELESS OR CELLULAR TELEPHONE USE

- 2 References:
- 3 Vehicle Code, Sections 12810.3, 23123, and 23124;
- 4 26 U.S. Code Sections 274(d)(4) and 280(d)(4)
- 5 The President/Superintendent shall determine if it is in the best interest of the District to
- 6 provide a cellular or wireless phone at the District's expense.
- 7 Cellular telephones provided by the District for compensatory reasons are classified by
- 8 the Internal Revenue Service as a fringe benefit, the value of which must be included in
- 9 an employee's gross income.
- The value of a cellular telephone provided by the District primarily for noncompensatory
- 11 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 noncompensatory business reasons.
- Motor vehicle drivers may not use wireless or cellular telephones while operating their
- vehicles without a hands-free listening device and shall comply with all requirements of
- 16 California law regarding the use of wireless or cellular telephones in vehicles.
- 17 There shall be no expectation of privacy in the use of a District-issued cellular telephone.
- 18 Office of Primary Responsibility: Vice President, Business Services

Date Adopted: December 10, 2008
Date Revised: October 24, 2012
Date Reviewed: March 20, 2019