

Business Services

1 **AP 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 280F(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.

10 The value of a cellular telephone provided by the District primarily for non-compensatory
11 business purposes is excludable from an employee's income. Record keeping of
12 business and personal use of District-issued cellular telephones shall not generally be
13 required when the telephones are issued for non-compensatory business reasons.

14 These rules do not apply to wireless or cellular telephones owned by employees. Any
15 reimbursements to employees for use of their own wireless or cellular telephones may be
16 excluded from wages if the employee accounts for the expense pursuant to the Internal
17 Revenue Service accountable plan.

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

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

26 Office of Primary Responsibility: Vice President, Business Services

Date Approved: December 10, 2008

Date Revised: August 13, 2012

Date Reviewed: March 20, 2019; November 4, 2024