

**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 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 Motor vehicle drivers may not use wireless or cellular telephones while operating their  
15 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

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**Date Adopted:** December 10, 2008

**Date Revised:** October 24, 2012

**Date Reviewed:** March 20, 2019; November 13, 2024