



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

### **References:**

Vehicle Code Sections 12810.3, 23123, and 23124;  
26 U.S. Code Sections 274(d)(4) and 280F(d)(4)

1. The CEO shall determine if it is in the best interests of the District to provide a cellular or wireless phone, a mobile internet device, hands-free devices, and/or a monthly allowance for cell phone service and equipment, at District expense.
2. The District may provide an allowance and will not reimburse employees for use of their own wireless or cellular telephones. If reimbursement was provided, the employee would be required to account for their expenses pursuant to the Internal Revenue Service (“IRS”) Accountable Plan guidelines by keeping a record of all calls on their personal phone, and the reimbursements would be excluded from wages.
3. 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.
4. **Determining Eligible Employees for Cell Phone or Allowance**
  - A. Employees may be recommended for a cell phone or allowance based on:
    - i. The nature of work performed by the employee;
    - ii. The need to maintain contact during work hours and non-work hours;
    - iii. The need for after-hours calls for facilities and critical systems;
    - iv. Emergency responder status;
    - v. Jobs that require a considerable amount of time to be spent out of the office.
  - B. Members of Executive Cabinet are automatically eligible for one cell phone allowance and a hands-free device. Cell phone allowances will be valued based on the rates on page 2.
  - C. The CEO is automatically eligible for two cell phone allowances of \$150 each (for voice and data, not including equipment) as well as an allowance of \$150 for a mobile wireless internet device (for data, not including equipment) in order to ensure cell phone reception and connectivity in all areas of the State. The CEO will also be eligible for

reimbursement for equipment for two phones, a mobile wireless internet device, and the related accessories.

- D. (District purchased cell phones for Campus Safety and does not follow this process any longer).

**5. Cell Phone Allowance vs. District-Issued Cell Phone**

- A. Once an employee has been identified as requiring a cell phone, the Executive Cabinet level supervisor will evaluate the employee’s projected usage and equipment needs to determine which option is the most appropriate for the employee:
- B. Personal Cell Phone - Payroll Allowance (Majority of Employees)
  - i. Taxable allowances for monthly cell phone plan for voice only or voice and data.
  - ii. Taxable allowances for equipment (cell phones/wireless hand-held devices/hands-free devices).
- C. District-Issued Cell Phone (Selected Employees or Departments)
  - i. Equipment and monthly cell phone plan is to be provided by and paid for by the District. Employees may not make personal calls and will reimburse the District for all personal calls.

**6. Personal Cell Phone Allowance - Payroll Allowances**

- A. The Executive Cabinet level supervisor will estimate business usage to determine which level of allowance is appropriate (low, medium, or high) and which equipment will be approved. Consideration should be given to spikes in usage the employee may regularly experience due to emergencies, shutdowns, and travel (including roaming charges), as well as the need for data and text capabilities. If the employee's job is such that these spikes are expected to occur on a regular or frequent basis, the employee should be assigned an allowance amount that, on average, will cover these costs.
- B. An allowance will be given, at the discretion of their Executive Cabinet level supervisor, to the employee for consideration of a monthly cell phone plan and equipment. This will be a flat monthly, taxable stipend as follows:
- C. Allowances – Paid as taxable additional compensation:
  - i. Cellular Monthly Service Plan Allowance Levels:

1. Low Usage:	\$100
2. Medium Usage:	\$130
3. High Usage:	\$160

- D. Eligible employees are responsible for selecting their own cell phone service provider, purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan.
- E. Employees are encouraged to consider purchasing an insurance plan to assure they can retain an active cell phone number (required by this policy) while receiving a cell phone allowance. If the phone/device breaks prior to the end of the two (2) year period, the employee will be responsible for any related costs, including paying the fee to replace the phone.
- F. Under certain circumstances, employees may receive Executive Cabinet member approval to replace equipment before the two (2) year period has expired.
- G. Employees must retain an active cell phone while receiving an allowance. The phone number must be provided to the District. Employees must work with their Executive Cabinet member to define specific expectations for availability via cell phone based on their job responsibilities. Since the employee owns the cell phone, there is no restriction on personal use. The IRS, however, considers the allowance a taxable benefit to the employee. As such, the allowance is reportable to the IRS by the District and the employee. The allowance is not an increase in base pay and will not be included in calculations of salary increases or retirement benefits.
- H. In the event the District makes a decision that results in the employee terminating their cell phone contract, the District will provide the employee with an allowance equaling the cost of any fees associated with early cancellation ("Cancellation Fees") if the employee wishes to cancel the cell phone service. An example of this would be the District changing an employee's duties and the new duties no longer require a cell phone allowance.
- I. If a personal decision by the employee results in termination of the employee's cell phone contract, the employee will bear the cost of the Cancellation Fees. For example, if an employee quits and no longer wants to retain the current cell phone contract for personal use, the employee would be responsible for any Cancellation Fees on the contract.

## **7. District-Issued Cell Phones**

- A. The CEO shall determine if it is in the best interests of the District to provide a cellular or wireless phone and service at District expense. Executive Cabinet members will request District-issued cell phones for selected employees/departments by contacting the Telecommunications Department. Employees may not use District-issued cell phones for personal calls. Employees shall not take District-issued cell phones home.

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

**8. District-Issued Wireless Internet Devices**

A. The District will provide a limited number of employees with District-issued mobile wireless internet devices based on job necessity. An example of a mobile wireless internet device is a PC wireless card or “hotspot,” which is used to access the internet from on or off campus locations where the network internet connection is not available. All employees using a District-issued mobile wireless internet device will be required to certify monthly that all wireless data charges were incurred due to official District e-mail and internet business.

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Next Review Date: Spring 2028