

Coast Community College District
BOARD POLICY
Chapter 6
Business and Fiscal Affairs

BP 6450 WIRELESS OR CELLULAR TELEPHONE USE

References:

Vehicle Code Sections 12810.3, 23123, and 23124;
Internal Revenue Code (I.R.C.) Sections 274(d)(4) and 280F(d)(4)

The Chancellor shall determine if it is in the best interests of the District to provide a cellular or wireless phone to selected employees 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. Record keeping of business and personal use of District-issued cellular telephones shall not generally be required when the telephones are issued for *non-compensatory* 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 California law regarding the use of wireless or cellular telephones in vehicles.

There shall be no expectation of privacy for the business use of a District-issued cellular telephone.

Adopted December 2, 2013