

Business and Noninstructional Operations

CELLULAR PHONE REIMBURSEMENT

The Governing Board understands that cellular phones and other mobile communications devices are an efficient and important method of conducting district business and can help to ensure the safety and security of staff, students, and others, as well as helping to protect district property.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3515 - Campus Security)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 4040 - Employee Use of Technology)
(cf. 5131 - Conduct)

The Superintendent or designee shall determine, in accordance with administrative regulation, whether an employee needs a cell phone and/or other mobile communications device in order to perform his/her job responsibilities on behalf of and for the benefit of the district. To meet this business need, the district will either provide a cell phone for business use only or an allowance to eligible employees.

To receive a cell phone allowance, eligible employees will be responsible for purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan. The district may provide a cell phone to field employees, technical support staff and emergency responders on an as needed basis.

The Internal Revenue Service (IRS) may consider the allowance a taxable benefit to the employee. Therefore, 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.

Options which comply with IRS regulations:

1. The district may provide an allowance to an employee for the use of this/her personally owned cell phone or mobile communication device for district related business. The allowance shall be based on the business requirements of the employee. The allowance is given to the employee who is responsible for the payment to the service provider. The Internal Revenue Service may consider the allowance to be taxable.
2. The district may provide cell phones to eligible employees that work primarily in the field and emergency responders. These are for school district business purposes only.

(cf. 3542 - School Bus Drivers)
(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

CELLULAR PHONE REIMBURSEMENT (continued)

Legal Reference:

EDUCATION CODE

35213 Reimbursement for loss or damage of personal property

44032 Travel expense payment

48901.5 Electronic signaling devices

VEHICLE CODE

23123 Wireless telephones in vehicles

23125 Wireless telephones in school buses

CODE OF FEDERAL REGULATIONS, TITLE 26

1.132-5 Working conditions fringe benefit

Management Resources:

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

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CELLULAR PHONE REIMBURSEMENT

The district may provide an allowance to an employee for the use of his/her personally owned cell phone or mobile communications device for district-related business. The allowance shall be based on the business requirements of the employee. The allowance shall be given to the employee, who shall be personally responsible for payments to the cellular service provider.

The district may purchase cell phones or other mobile communications devices for use by employees for district-related business.

Employees who are not provided an allowance or district-owned mobile communications devices may be reimbursed for the actual expenses of business-related calls made on their personally owned equipment, in accordance with the district's expense reimbursement procedures.

The Superintendent or designee shall determine if an employee requires a cell phone or other mobile communications device for the efficient performance of his/her job responsibilities. Factors that will be considered include, but are not limited to, whether the employee's job responsibilities require:

1. An ability to communicate frequently and access to a district telephone is not readily available
2. An ability to communicate immediately to ensure the safety of district staff and students, or the security of district property; an emergency responder
3. An ability to be accessible due to frequent travel or work outside of the office; e.g. field personnel such as health and safety positions, district maintenance, operations, facilities, transportation, warehouse and technology support, etc.

The monthly allowance has been established at \$55.00. In exceptional cases, as determined by the Superintendent or designee, an employee may be eligible for reimbursement for additional cost incurred as a result of infrequent, unanticipated spikes in business usage that were not anticipated when the allowance amount was originally determined. The request must be made in writing to the Superintendent or designee and contain sufficient substantiation to justify an exception to the policy. The decision of the Superintendent will be final.

The allowance will be provided to employees through the payroll system.

Eligible employees are responsible for purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan. The district may provide cell phones to health and safety employees, field employees, technical support

CELLULAR PHONE REIMBURSEMENT (continued)

staff and emergency responders on an as needed basis.

Employees identified to receive a cell phone reimbursement must retain an active cell phone and be available to receive calls while receiving an allowance. The phone number must be supplied to the Human Resources department within five working days of activation. Since the employee owns the cell phone, there is no restriction on personal use. The IRS, however, may consider 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.

Lost or stolen cell phones, as well as problems with the service or equipment, are the responsibility of each individual employee.

Employees must follow California state law with regard to cellular phone use and text messaging.

For employees receiving a monthly phone allowance, all plan contracts, costs, hardware and accessories fees and taxes associated with the cell phone are the individual employee's sole responsibility.

Any eligible employee who is provided a district cell phone will not receive the cell phone allowance.