

Business and Non-instructional 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.

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

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>

Adopted: 9/19/07

Amended: 6/15/11

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Cellular Phone Reimbursement

When a district employee's position requires frequent use of a cell phone, the Superintendent or designee shall provide either a cell phone for the employee's use or an allowance to the employee for the business use of his/her personally owned cell phone, whichever is the most cost-effective. In determining whether an employee's position requires frequent use of a cell phone, the factors to be considered shall include, but not be limited to, whether the job responsibilities require:

1. An ability to communicate frequently but access to a district landline 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
3. A level of accessibility which is impossible because of the employee's frequent job-related absence from the worksite

(cf. 3542 - School Bus Drivers)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

When an employee is paid an allowance for the use of his/her personally owned cell phone for district business, the Superintendent or designee shall, from time to time, verify that the employee's cell phone contract is active. Effective 7/1/15, employees will be reimbursed as follows:

- Employees who the Superintendent or designee certifies that it is necessary to be communicated with frequently and immediately in nature, may be assigned a monthly cell phone allowance of \$50 to cover the cost of the business use of a personal cell phone.
- Employees who the Superintendent or designee certifies that regular cell phone use is necessary to satisfactorily perform their duties may be assigned a monthly stipend of \$25 to cover the cost of the business use of a personal cell phone.

The cell phone allowance will be spread over the employee's monthly pay periods and will appear on the employee's remuneration statement as earned income. IRS regulations require that these allowances be reported as income on the employee's W-2 and taxes will be withheld.

Employees receiving a monthly cell phone allowance must be available via their cell phone as required by their supervisor. If an employee is absent from duty, the cell phone allowance may be discontinued.

Employee's need for cell phone access will be periodically re-evaluated by the Superintendent or designee.

The Superintendent or designee shall develop a system for reviewing employees' use of district-owned cell phones and the reimbursement of costs for employees' business-related use of their personal cell phones. Employees shall be responsible for fees and charges associated with any misuse or overuse not attributable to district business.

Cellular Phone Reimbursement (Cont.)

If the Superintendent or designee determines that an employee no longer needs a cell phone or other mobile communications device to perform his/her job responsibilities, any fees or charges associated with cancellation of the service contract shall be the responsibility of the district.

Any employee who is not provided an allowance or a district-owned cell phone may be reimbursed for the actual expenses of business-related calls made on his/her personally owned cell phone, in accordance with the district's expense reimbursement procedures.

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23123 Wireless telephones in vehicles

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UNITED STATES CODE, TITLE 26

280F Limitation on depreciation for luxury automobiles, etc.

CODE OF FEDERAL REGULATIONS, TITLE 26

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