

FINANCE AND ADMINISTRATIVE SERVICES

BP 6450 WIRELESS COMMUNICATION DEVICES

References:

Vehicle Code Sections 12810.3, 23123, and 23124
26 U.S. Code Sections 274(d)(4) and 280F(d)(4)
PFF Agreement Article 20 – Working Conditions

The Superintendent/President shall determine if it is in the best interests of the District to provide/compensate employees for wireless communication devices 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.

The Superintendent/President or designee may authorize a monthly allowance for the use of employee-owned wireless communication devices for those employees whose position requires him/her to be on-call or have frequent calling needs by cellular telephone to conduct District business. Record keeping of business and personal use shall not be required and the allowance shall be included in the employee's gross income pursuant to an Internal Revenue Service non-accountable plan.

Motor vehicle drivers may not use wireless communication devices while operating vehicles on District business 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 in the use of a District-issued cellular telephone.