

## AP 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 280(d)(4)***

The Superintendent/President shall determine if it is in the best interests of the District to provide a cellular or wireless phone at District expense.

Cellular telephones provided by the District are classified by the Internal Revenue Service as "listed property" and may be included as employee wages, unless they are used exclusively for business purposes.

Employees shall maintain supporting documentation regarding personal and business use, to permit the District to include a pro rata share of the value of the phone and the monthly services charges for personal wireless or cellular telephone use. Failure to document such usage will result in the classification of the value of the wireless or cellular telephone and the monthly service charges as employee income.

The District shall monitor the wireless or cellular telephone usage of its employees to ensure their compliance with this policy. These rules do not apply to wireless or cellular phones owned by employees. Any reimbursements to employees for use of their own wireless or cellular telephones may be excluded from wages if the employee accounts for the expense pursuant to the Internal Revenue Service accountable plan.

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. Drivers of motor trucks or truck-tractors, farm vehicles, tow trucks, a listed or described implement of husbandry, or a commercial vehicle, used in commercial agricultural operations may use a digital two-way radio service that utilizes a wireless or cellular telephone.

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