

Business and Non-instructional Operations

Cell Phone Usage and 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. To meet this business need, the district will provide a cell phone allowance to eligible employees or a two-way "push to talk" radio.

Employees may receive a cell phone allowance subject to supervisor or departmental approval for business use. Business use is any use in the course of performing specific job related duties on behalf and for the benefit of the district.

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 "push to talk" radios to field employees, technical support staff, and emergency responders (Incident Command System command staff and general staff, primary and first alternates only).

The Internal Revenue Service (IRS) considers 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 his/her personally owned cellular 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 be taxable.
2. The district may provide "push to talk" radios to eligible employee that work off site in the field and emergency responders.
3. The district may purchase a restricted use cellular phone for use by employees for district-related business with prior approval by the Superintendent or designee. Such phones shall be assigned to a school and not to an individual employee. Use of such phones shall be limited to contacting parents/guardians for urgent reasons that cannot be accomplished using office phones. Purchases of a district cell phone with a district cal card or any other credit card is strictly prohibited. Personal use of such phones shall not be permitted. The school principal shall maintain a log of all calls made with district purchased phones and identify all personal calls. All personal use will be included in an employee's earnings reports to state and federal agencies.

(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)

(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>