

Yosemite Community College District Policies and Administrative Procedures

No. 6450

Policy

6450 Wireless or Cellular Telephone Use

The Chancellor shall delegate to the Vice Chancellor of Fiscal Services in determining 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 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.

Motor vehicle drivers may not use wireless or cellular telephones while operating their vehicles 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.

A list of District assigned cellular telephones and their annual cost will be provided to the Board as a point of information.

References:

 Vehicle Code Sections 12810.3, 23123, and 23124; 26 U.S. Code Sections 274(d)(4) and 280F(d)(4)

Adopted: April 8, 2020 Last Reviewed: April 8, 2020

Administrative Procedure

 6450 Wireless or Cellular Telephone Use

The Vice Chancellor of Fiscal Services shall determine if it is in the best interests of the District to provide a cellular or wireless telephone at District expense. District paid wireless or cellular telephones shall only be approved in special cases.

Departments interested in providing a wireless or cellular telephone to an employee shall contact the Director of Grants and Accounting for the Authorization to Request a wireless or cellular form.

Once the form is completely filled out, the Vice Chancellor of Fiscal Services has approved, the department will work with the Director of Risk Management, Purchasing and Receiving in processing the purchase.

There is no expectation of privacy in the use of a District-issued cellular telephone.

References:

Vehicle Code Sections <u>12810.3</u>, <u>23123</u>, and <u>23124</u>; 26 U.S. Code Sections <u>274(d)(4)</u> and <u>280F(d)(4)</u>

Procedure Last Revised: April 8, 2020

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