

Cellular Phone Reimbursement

BP 3513.1

Business and Noninstructional Operations

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>

Policy
adopted:

WHEATLAND SCHOOL DISTRICT
Wheatland, California

Cellular Phone Reimbursement

AR 3513.1

Business and Noninstructional Operations

The district may provide an allowance to an employee for the use of his/her personally owned cell phone or mobile communications device for district-related business. The allowance shall be based on the business requirements of the employee. The allowance shall be given to the employee, who shall be responsible for payments to the service provider.

When an employee receives a monthly allowance for the use of his/her personally owned cell phone or mobile communications device or has been provided the use of a district-owned device, he/she shall identify the personal calls on the monthly bill and shall reimburse the district for the cost of the personal calls. (26 CFR 1.132-5)

In order to satisfy Internal Revenue Service documentation and substantiation requirements regarding taxable income, the Superintendent or designee shall establish a system which requires the employee to maintain documentation distinguishing personal and business charges as well as a system for the district to audit the employee's bills to confirm proper business usage.

Documentation of Records for Tax Purposes

When an employee receives a monthly allowance for the use of his/her personally owned cell phone or mobile communications device, the amount of the allowance shall be reported as taxable income by the district and the employee. (26 CFR 1.132-5)

If an employee receives a district-owned cell phone or mobile communications device, the fair market value of the device (one-time value) plus the ongoing, monthly services charges shall be reported as taxable income by the district and the employee. (26 CFR 1.132-5)

Policy
adopted:

WHEATLAND SCHOOL DISTRICT
Wheatland, California