



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

The Chancellor shall determine if it is in the best interest 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.

See Administrative Procedure 6450