

CELLULAR PHONE REIMBURSEMENT

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.

The district may purchase cell phones or other mobile communications devices for use by employees for district-related business.

Employees who are not provided an allowance or district-owned mobile communications devices may be reimbursed for the actual expenses of business-related calls made on their personally owned equipment, in accordance with the district's expense reimbursement procedures.

The Superintendent or designee shall determine if an employee requires a cell phone or other mobile communications device for the efficient performance of his/her job responsibilities. Factors that will be considered include, but are not limited to, whether the employee's job responsibilities require:

1. An ability to communicate frequently and access to a district telephone is not readily available
2. An ability to communicate immediately to ensure the safety of district staff and students, or the security of district property
3. An ability to be accessible due to frequent travel or work outside of the office

The Superintendent or designee shall develop a uniform system for identifying employee cell phone or mobile communications device needs and the most cost effective method of providing necessary equipment to employees. He/she shall also develop a system for monitoring employee use and reimbursement of costs.

If an employee misuses the cell phone or other mobile communications device or leaves district employment, he/she shall be responsible fees or charges associated with cancellation of the service contract.

If the Superintendent or designee determines that an employee no longer needs a cell phone or other mobile communications device to perform his/her job responsibilities, any fees or charges associated with cancellation of the service contract shall be the responsibility of the district.

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

CELLULAR PHONE REIMBURSEMENT (Continued)

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)