

## Kern Community College District Administrative Procedure Chapter 6 – Business and Fiscal Services

## AP 6450 Wireless or Cellular Telephone Use

## **References:**

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

## Note: This procedure is legally advised.

The Chancellor or designee shall determine if it is in the best interests of the District to provide a cellular or wireless telephone 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. Employees will generally not be required to keep notes of business and personal use of District-issued cellular telephones when the telephones are issued for non-compensatory business reasons.

These rules do not apply to wireless or cellular telephones owned by employees. Any reimbursements to employees for use of their own wireless or cellular telephones may be excluded from wages if the employee accounts for the expense pursuant to the Internal Revenue Service accountable plan.

Motor vehicle drivers may not use wireless or cellular telephones while operating their vehicles without a hands-free listening device. Drivers may use a wireless or cellular telephone to contact a law enforcement agency or public safety entity for emergency purposes. Drivers of motor trucks or truck-tractors, farm vehicles, tow trucks, a listed or described implement of husbandry, or a commercial vehicle, used in commercial agricultural operations may use a digital two-way radio service that utilizes a wireless or cellular telephone.

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

The Kern Community College District recognizes that certain specific job functions require the use of wireless communication devices to conduct official business. When the job duties of an employee require the use of a wireless communication device to conduct District business, the Chancellor or President may provide the employee with a wireless communication device or allowance.

No personal calls may be initiated or received on District issued devices. Personal use may result in disciplinary action-.

Use of wireless communication devices is prohibited while driving District vehicles and while driving any vehicle during the course or scope of employment. There are no exceptions, including hands-free devices.

All employees who require the use of a wireless communication device to conduct District business must complete and submit the Kern Community College District Wireless Communication Device Authorization Request form in the Appendix.