

Note: This policy is *legally advised* to reflect changes in the Internal Revenue Service classification of employer-issued cellular phones. **Revised – GCCCD Policy**

First Reading–6/11/12  
Second Reading–7/9/12  
Final Reading–8/13/12

## **BP 6450      Wireless or Cellular Telephone Use**

Reference:            ***Vehicle code Sections 12810.3, 23123, and 23124;  
Internal Revenue Code Sections 274(d)(4) and 280F(d)(4)***

Adoption Date:      December 9, 2008            Last Updated:

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[CCLC template, except italicized language]

The Grossmont-Cuyamaca Community College District (District) Chancellor shall determine if it is in the best interest of the District to provide a wireless or cellular telephone at District expense.

Wireless or 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 wireless or 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 wireless or cellular telephones shall not generally be required when the telephones are issued for non-compensatory business reasons.

~~The District shall require employees to keep records to distinguish between business and personal calls made on wireless or cellular telephones provided by the District. Cellular telephones provided by the District are classified by the Internal Revenue Service as "listed property" and may be included as employee wages, unless they are used exclusively for business purposes.~~

Motor vehicle drivers 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 wireless or cellular telephone.