



BOARD POLICY

TITLE: WIRELESS OR CELLULAR TELEPHONE USE

BOARD POLICY # 6450 *(was 311.03)*

The President shall delegate to the Chief Financial Officer in determining if it is in the best interests of the College to provide a cellular or wireless phone at the College's expense for the employee.

Cellular telephones provided by the College 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 College primarily for non-compensatory business purposes is excludable from an employee's income. Record keeping of business and personal use of college-issued cellular telephones shall not generally be required when the telephones are issued for non-compensatory business reasons.

There shall be no expectation of privacy in the use of a college-issued cellular telephone.

REFERENCES:

26 U.S. Code Sections 274(d)(4) and 280F(d)(4);
ORS 244

RESPONSIBILITY:

The Chief Financial Officer is responsible for implementing and updating this policy. Specific guidance for policy implementation may be found in the associated Administrative Procedure(s).

NEXT REVIEW DATE:

DATE OF ADOPTION: 6/9/2021

DATE(S) OF REVISION:

DATE(S) OF PRIOR REVIEW: