



## BOARD POLICY

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**TITLE: WIRELESS OR CELLULAR TELEPHONE USE**

**BOARD POLICY # 6450** *(was 311.03)*

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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).

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**NEXT REVIEW DATE:**

**DATE OF ADOPTION: 6/9/2021**

**DATE(S) OF REVISION:**

**DATE(S) OF PRIOR REVIEW:**