

San Dieguito Union High School District

Cellular Phone Reimbursement

AR 3513.1

Business and Noninstructional Operations

When a district employee's position requires frequent use of a cell phone, the Superintendent or designee shall provide either a cell phone for the employee's use or an allowance to the employee for the business use of his/her personally owned cell phone, whichever is the most cost-effective. In determining whether an employee's position requires frequent use of a cell phone, the factors to be considered shall include, but not be limited to, whether the job responsibilities require:

1. An ability to communicate frequently but access to a district landline 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. A level of accessibility which is impossible because of the employee's frequent job-related absence from the worksite

When an employee is paid an allowance for the use of his/her personally owned cell phone for district business, the Superintendent or designee shall, from time to time, verify that the employee's cell phone contract is active.

The Superintendent or designee shall develop a system for reviewing employees' use of district-owned cell phones and the reimbursement of costs for employees' business-related use of their personal cell phones. Employees shall be responsible for fees and charges associated with any misuse or overuse not attributable to district business.

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.

Any employee who is not provided an allowance or a district-owned cell phone may be reimbursed for the actual expenses of business-related calls made on his/her personally owned cell phone, in accordance with the district's expense reimbursement procedures.

State References

Ed. Code 35213
Ed. Code 44032
Ed. Code 48901.5
Veh. Code 23123
Veh. Code 23125

Description

Reimbursement for loss or damage of personal property
Travel expense payment
Prohibition of electronic signaling devices
Wireless telephones in vehicles
Wireless telephones in school buses

Federal References

26CFR1.132-5
26USC280F

Description

Working conditions fringe benefit
Limitation on depreciation for luxury automobiles, etc

Management Resources References

Website

Description

Internal Revenue Service -
<https://simbli.eboardsolutions.com/SU/Q4VQpg5n4iGWL4GteBcQw>

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