

BP 6450 Wireless or Cellular Telephone Use

References:

26 US Code Sections (Internal Revenue Code-I.R.C.) Sections 274(d)(4) and 280F(d)(4);
ORS 244

The President shall determine if it is in the best interests of the College to provide a cellular or wireless phone at the college's expense.

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.

Adopted: April 9, 2019

Last Revised: April 9, 2019

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| Board Adoption Date: | April 9, 2019 |
| President's Cabinet Adoption Date: | March 12, 2019 |
| College Council Adoption Date: | March 14, 2019 |