

AP 6450 Wireless or Cellular Telephone Use

References:

26 U.S. Code Sections 274(d)(4) and 280F(d)(4)
ORS 811.507 (Distracted Driving Law)

The President shall determine if it is in the best interests of the College to provide a cellular or wireless telephone at 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. Employees will generally not be required to keep notes of business and personal use of College-issued cellular telephones when the telephones are issued for non-compensatory business reasons.

These rules do not apply to wireless or cellular telephones owned by employees. Any reimbursements to employees for use of their own wireless or cellular telephones may be excluded from wages if the employee accounts for the expense pursuant to the Internal Revenue Service accountable plan.

Where required by state law, include: Motor vehicle drivers may not use wireless or cellular telephones while operating their vehicles without a hands-free listening device. Drivers may use a wireless or cellular telephone to contact a law enforcement agency or public safety entity for emergency purposes.

There is no expectation of privacy in the use of a College-issued cellular telephone.

Approved: March 12, 2019

Rescinds: 3.406 P-2