Glendale Community College District

6450

Administrative Regulation

DISTRICT FUNDED CELLULAR TELEPHONE USE

Cellular phones are required by certain positions as part of their regular assignment. Those positions required to have a cell phone are authorized by the Board of Trustees.

The Internal Revenue Service has specific guidelines on employer-supplied cellular phones and its usage is part of an employee's taxable compensation. To minimize the maintenance of supporting documentation regarding personal and business use, the District will require those parties that are authorized to carry a cellular phone to make all arrangements directly with the cellular phone provider of their choice. The District will pay these employees a stipend in an amount approved by the Board of Trustees.

References:

- Vehicle Code Sections 12810.3, 23123, and 23124;
- Internal Revenue Code (I.R.C.) Sections 274(d)(4) and 280F(d)(4)

Adopted: 08-16-11