

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Use of Cellular Phones

Board Policy 3513.1(a)

The Governing Board understands that cellular phones and other mobile communications devices are an efficient and important method of conducting district business and can help to ensure the safety and security of staff, students, and others, as well as helping to protect district property. To meet this business need, the District will provide a cell phone allowance to eligible employees or a two-way “push to talk” radio

Employees may receive a cell phone allowance subject to supervisor or departmental approval for business use. Business use is any use in the course of performing specific job related duties on behalf and for the benefit of the District.

Eligible employees will be responsible for purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan. The District may provide “push to talk” radios to field employees, technical support staff, and emergency responders (Incident Command System command staff and general staff, primary and first alternates only).

The Internal Revenue Service (IRS) considers the allowance a taxable benefit to the employee. Therefore, the allowance is reportable to the IRS by the district and the employee. The allowance is not an increase in base pay and will not be included in calculations of salary increases or retirement benefits.

Options which comply with IRS regulations:

1. The district may provide an allowance to an employee for the use of his/her personally owned cellular phone or mobile communication device for district related business. The allowance shall be based on the business requirements of the employee. The allowance is given to the employee who is responsible for the payment to the service provider. The Internal Revenue Service may consider the allowance be taxable.
2. The district may provide “push to talk” radios to eligible employee that work off site in the field and emergency responders.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515 - Campus Security)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 4040 - Employee Use of Technology)

(cf. 5131 - Conduct)

(cf. 3542 - School Bus Drivers)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

Legal Reference:

EDUCATION CODE

35213 Reimbursement for loss or damage of personal property

44032 Travel expense payment

48901.5 Electronic signaling devices

VEHICLE CODE

23123 Wireless telephones in vehicles

23125 Wireless telephones in school buses

CODE OF FEDERAL REGULATIONS, TITLE 26

1.132-5 Working conditions fringe benefit

Management Resources:

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

Issue Date: 7/07

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Use of Cellular Phones

Administrative Rule 3513.1(a)

Purpose

To establish policy and procedures for the assignment of an allowance for cellular telephones and other wireless handheld communication devices (collectively, “cell phones”). This policy replaces the current practice of providing employees with Mt. Diablo Unified School District (herein referenced as “District”) owned cell phones.

Policy

The District has identified a business need for eligible employees to use a cell phone for certain business communications. To meet this business need, the District will provide a cell phone allowance to eligible employees.

Discussion

Eligibility:

Superintendent’s Council is automatically eligible for an allowance under this policy. All other employees will be eligible on a case-by-case determination by the Superintendent’s Council that the nature of work the employee performs and the need to maintain contact with the employee during work hours and non-work hours is best accomplished by using a cell phone. Eligibility is not based on job title. Employees meeting the following criteria will generally be considered eligible:

- Facilities and critical systems employees subject to after hours call out;
- Emergency responders (Incident Command System command staff and general staff; primary and first alternates only);
- Field personnel such as district maintenance, operations, facilities, transportation, warehouse and technology support etc;
- Employees who spend a considerable amount of time out of the office on District business;

Eligibility for an allowance for a cell phone device with advanced capabilities that enable routine transmission of e-mails and other data (e.g., BlackBerry devices) will be determined separately from a regular cell phone based on the need for an employee to have frequent access to District e-mail and calendaring software while out of the office, where using a desktop or laptop PC is not practical.

This Cellular Telephone Allowance Policy is not intended to apply to PC wireless broadband cards (air cards). The District will continue to be responsible for both the initial and recurring costs associated with air cards for those employees requiring remote connectivity from a laptop to the Internet. Air cards, like laptops and PCs, are considered to be District property. As such, all payments for the initial purchase and the monthly service will be made by the District directly to the vendor. Eligibility for an air card is determined by the department head.

This policy is intended to accommodate changes and advances in wireless handheld communication technology, and to limit the number of eligible employees to those where a business necessity exists.

Standard Equipment and Service Plans:

The Technology and Information Systems division is responsible for establishing standards for cell phones that need to communicate with the District's e-mail system. Currently, supported devices include all models of Blackberry from any major provider such as Verizon, Cingular, Nextel, and T-Mobile, but not other brands. Eligible employees are responsible for selecting their own service provider and paying all service charges.

Allowances have been established with consideration to both the cost of monthly service plans as well as the amortized cost of standard equipment. For cell phones, monthly allowances are at three levels: \$45 for employees with standard business usage (up to 450 minutes), \$60 for employees with heavy business usage (900 minutes), and \$80 for employees with exceptionally heavy business usage (1350 minutes). Employees authorized for BlackBerry device will receive one of the three levels of cell phone allowances plus an additional \$45 for data service. The department head determines the level of allowance the employee receives based on business usage. When determining business usage, consideration should be given to spikes in usage the employee may regularly experience due to emergencies, shutdowns, and travel (including roaming charges). If the employee's job is such that these spikes are expected to occur on a regular or frequent basis, the employee should be assigned an allowance amount that, on average, will cover these costs. The department head may re-determine eligibility or adjust the amount of allowance for an eligible employee as needed, based on actual business usage.

In exceptional cases, as determined by the department head, an employee may be eligible for reimbursement for additional costs incurred as a result of infrequent, unanticipated spikes in business usage that were not anticipated when the allowance amount was originally determined. Reimbursement for these additional costs will be based on the allowance amounts of this policy, and will normally not exceed the difference between the employee's monthly calling plan allowance and the highest level calling plan allowance established under this policy. In truly extenuating circumstances where an employee has responsibly incurred business costs that substantially exceed this amount, the department head may make a determination to reimburse the employee for some or all of these additional costs. The request must be made in writing to the department head and contain sufficient substantiation to justify an exception to the policy. The decision of the department head will be final.

The allowance will be provided to employees through the payroll system. Employees working less than 12 months but receiving 12 paychecks will only receive an allowance during the months they actually work.

Usage and Responsibility:

Eligible employees are responsible for purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan. When an employee is first determined to be eligible, the employee may receive a one-time ~~reimbursement~~ stipend for the cost of the cell phone, not to exceed \$50, or the cost of a BlackBerry device, not to exceed \$100, upon submission of a receipt for the purchase. Additional accessories not part of the phone purchase, such as Bluetooth, are not reimbursable even if the total amount is within the one-time reimbursement limit.

Employees must retain an active cell phone while receiving an allowance. The phone number must be supplied to Purchasing within five (5) working days of activation. Since the employee owns the cell phone, there is no restriction on personal use. The IRS, however, considers the allowance a taxable benefit to the employee. As such, the allowance is reportable to the IRS by

the District and the employee. The allowance is not an increase in base pay and will not be included in calculations of salary increases or retirement benefits.

Lost or stolen cell phones, as well as problems with the service or equipment, should be reported to the service provider.

Employees shall not drive a motor vehicle while using a cell phone unless the device is enabled to allow hands-free listening and talking, and is used in that manner while driving.

Push to Talk Radios

The District will provide Push to Talk Radios to eligible employees who work in the field such as district maintenance, operations, facilities, transportation, warehouse and technology support. Eligibility for employees receiving the Push to Talk Radio will be determined by the employees Department Head. The District will not provide a cell phone allowance for this group of employees

Responsibility for Contract Cancellation Fees:

If the District makes a decision that results in the need to end a cell phone contract, it will bear the cost of any fees associated with early cancellation. An example of this would be a supervisor making a change in an employee's duties and the new duties no longer requiring a cell phone for District business. If the employee decides not to retain the cell phone contract for personal use, the District would be responsible for any early cancellation fees on the contract.

If a personal decision by the employee results in the need to end the cell phone contract, the employee will bear the cost of any fees associated with early cancellation. For example, if an employee quits and no longer wants to retain the current cell phone contract for personal use, the employee would be responsible for any early cancellation fees on the contract.

Authorization:

The department head must authorize an allowance by completing and signing a Cell Phone Allowance Authorization form and submitting it to the Purchasing and Warehouse Department.

Attachment: Cell Phone Allowance Authorization

Annual Cell Phone Allowance Authorization

(See MDUSD Policy 3513)

Employee Name: _____ Employee ID: _____

Title: _____ Dept: _____ Phone/Ext: _____

Monthly Calling Plan Allowance

The employee listed above is eligible and authorized to receive a monthly calling plan allowance as indicated below:

- Standard usage \$45 (appx. 450 minutes)
- Heavy usage \$60 (appx. 900 minutes)
- Exceptionally heavy usage \$80 (appx. 1350 minutes)

Authorization is based on the criteria checked below. (*Check all that apply*)

- Facilities and critical systems employees subject to after hours call out
- Emergency responders (Incident Command System command staff and general staff, primary and first alternates only)
- Field employees (M&O, Transportation, Warehouse, TIS, etc.,)
- Employee spends considerable amount of time outside the office on District business

Monthly Data Service Allowance (for BlackBerry Devices)

The above employee is eligible and authorized to receive a monthly data service allowance of \$45 based on the criteria below: (*Check all that apply*)

- Frequent need to receive and transmit District e-mail while outside the office, where using a desktop or laptop PC is not practical.
- Frequent need to schedule meetings using the District calendaring software while outside the office, where using a desktop or PC is not practical.

Type of Cell Phone Stipend

- Standard Cell Phone (not to exceed \$50) – Cost of Phone: \$ _____
- BlackBerry Device (not to exceed \$100) – Cost of BlackBerry Device: \$ _____

Comments: _____

I have read, understand, and agree to comply with Mt. Diablo Unified School Policy 3513 for Cellular Telephone Allowance.

Employee Signature

Date

Manager/Supervisor/Director Approval

Date

Superintendent Council Signature

Date

Date Phone Received: _____ Cell Phone Number: _____

- This form must be submitted by the 15th of the month in order for the stipend to begin on the following monthly pay warrant.
- This Form must be renewed by July 1 of each year
- This form must bear original signatures