

## **USE OF WIRELESS COMMUNICATION DEVICES 497**

### **I. PURPOSE**

- A. Faculty and staff are sometimes required to use cell phones and other wireless communication devices in the performance of their jobs. Such devices provided by employers for business purposes are capable of being used by employees for personal purposes and are considered by the Internal Revenue Service (IRS) to be “listed property” subject to IRS regulations. This policy addresses the criteria for providing a communication allowance to certain employees.
- B. Employees must follow state and federal laws when using a wireless communication device while driving.

### **II. DEFINITION**

Listed property includes items obtained for use in business but designated by Internal Revenue Code Section 280F(d)(4) as lending themselves easily to personal use. Listed property specifically includes cellular phones, pagers, and similar handheld wireless communications equipment, as well as other property of a type specified by the IRS. Supplemental taxable income refers to additional compensation earned, which is taxed in accordance with IRS regulations.

### **III. ELIGIBILITY AND APPROVALS**

- A. Cell phones and other wireless communication devices are defined by the IRS as listed property. Certain district employees determined to have job duties that require a cell phone or other such device at all times, may receive supplemental taxable compensation. In order to be eligible for this compensation, an employee’s job responsibilities must require them to:
  - 1. Work outside the office setting and to remain in touch with others due to the nature of the job.
  - 2. Be available for emergency contact outside of the normal work day, for instance: community education, instructional technology support, building and grounds maintenance, business, building principal, etc.
- B. The Superintendent or his/her designee is responsible for identifying jobs that require use of cell phones or other wireless communication devices and for determining the level of communication allowance.

#### **IV. EFFECT OF TERMINATION OR CHANGE IN JOB REQUIREMENTS**

If an employee's duties change so that the employee no longer needs a cell phone or other wireless communication device to perform his/her job, the employee will no longer be eligible for a communication allowance. The employee's supervisor is responsible for notifying the employee and the Superintendent or his/her designee when such job change occurs.

#### **VI. COMMUNICATION ALLOWANCE**

When the job duties of an employee require the frequent use of a cell phone or other wireless communication device to conduct district business, that employee may be eligible for a supplemental taxable communication allowance. The Superintendent or his/her designee will determine which employees are eligible for such allowance and the level of the allowance.

The employee must provide their phone as well as the service package. The communication allowance will be paid through the payroll process and is considered taxable income. The allowance does not constitute an increase to base pay and will not be included when calculating retirement contributions.

The employee must retain an active cell phone contract for as long as the allowance is in place, and the cell phone numbers will be listed in various district directories. Because the employee pays the cell phone contract personally and the allowance provided as taxable income, the employee may use the phone for both business and personal purposes as needed.

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