

BP 6450 Wireless or Cellular Telephone Use

References:

26 U.S. Code Sections 274(d)(4) and 280F(d)(4);
ORS 244

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

Stipends for 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: 10/15/24