



Chico Unified School District

1163 East Seventh Street, Chico, CA 95928-5999
(530) 891-3000

**Administrative
Regulation:**

#3513.1

Section: 3000

**Business and
Noninstructional
Operations
Page 1 of 3**

CELL PHONE AND PERSONAL DIGITAL ASSISTANTS (PDA) USAGE

Chico Unified School District Board Policy 3513.1 authorizes the limited use of cellular phones and other electronic devices to conduct the business of the District.

Employees who are a part of the District Incident Response Team (DIRT) or who work in maintenance and operations, food services, or transportation may be provided with a district assigned direct connect device (i.e., Nextel) to be used for business use only. These devices provide two-way communication and are to be used only for job related activities. Use of this device for two-way communication is not part of cellular service and is not subject to the provisions of this policy. Employees who carry these devices and wish to use them as personal cell phones may enroll directly with the direct connect service and establish a personal line. It is understood that any costs related to the personal line are the responsibility of the employee, to be billed directly to their home address.

The district may provide an allowance to an employee for the use of their personally owned cell phone or mobile communications device for district-related business. The allowance shall be based on the business requirements of the employee. The allowance shall be given to the employee, who shall be responsible for payments to the service provider.

The Superintendent or designee shall determine if an employee requires a cell phone or other mobile communications device for the efficient performance of the employee's job responsibilities. Factors that will be considered include, but are not limited to, whether the employee's job responsibilities require:

1. An ability to communicate immediately to ensure the safety of district staff and students, or the security of district property
2. An ability to communicate frequently and access to a district telephone or other means of communication such as a computer is not readily available
3. An ability to be accessible due to frequent travel or work outside of the office

The Superintendent or designee shall develop a uniform system for identifying employee cell phone or mobile communications device needs and the most cost-effective method of providing necessary equipment to employees. The Superintendent or designee shall also develop a system for monitoring employee use and reimbursement of costs.

If an employee misuses the cell phone or other mobile communications device or leaves district employment, the employee shall be responsible for fees or charges associated with cancellation of the service contract.

If the Superintendent or designee determines that an employee no longer needs a cell phone or other mobile communications device to perform their job responsibilities, any fees or charges associated with cancellation of the service contract shall be the responsibility of the district.

The district identifies three options for employees:



Chico Unified School District

1163 East Seventh Street, Chico, CA 95928-5999
(530) 891-3000

**Administrative
Regulation:**

#3513.1

Section: 3000

**Business and
Noninstructional
Operations
Page 2 of 3**

Option One: Use of Personal Equipment without Stipend

An employee not receiving a stipend may occasionally use a personal cellular phone for official purposes and activities. The employee can account for the cost and, if applicable, recognize the expense as a business deduction on their personal income tax return. The employee must list their cellular phone number and give permission to the District to publish this number for use.

Option Two: Use of Personal Equipment with Stipend

The employee uses a personal cell phone or PDA for official purposes and activities and receives a monthly stipend toward the cost incurred for these purposes. The employee must list their cellular phone number and give permission to the District to publish this number for use.

Standard Stipend

A standard cell phone allowance of \$35 per month will be provided to an employee when business necessity dictates that conditions are present to require the employee to carry a cell phone. Employees who elect to receive a cell phone stipend must provide the district with a cell phone number where the employee can be reached during all hours of employment.

When an employee receives a stipend for the use of their personally owned cell phone or mobile communications device, the amount of the allowance shall be reported as taxable income by the district and the employee.

All stipends are considered by the Internal Revenue Service as income and will be reported on the employee's W-2 at calendar year-end. All cell phone stipends are paid in conjunction with the regular end-of-month payroll and are not prorated. Statutory employer and employee benefits will be calculated and paid accordingly.

Stipends are only paid for months employed and only in months when an employee works at least half of the month. Failure to carry your cell phone or respond to calls on your cell phone during work hours may lead to the revocation of your stipend. Employees receiving stipends must provide cell phones at their own expense.

Employees eligible for the monthly cellular telephone stipend must ensure that their individual cellular service plan meets the business needs of their position. All costs related to the purchase, maintenance and/or repair of cellular telephones or other electronic devices and/or accessories for such devices are the sole responsibility of the employee.

Option Three: Use of District Provided Cell Phone (Nextel) or PDA

The District will continue to purchase cell phones or other mobile communications devices for use by employees for district-related business upon request by the Supervisor.

According to Internal Revenue Service (IRS) Notice 2011-72, the District will provide an employee, upon approval by the Supervisor, with a cell phone primarily for noncompensatory business purposes. The IRS will treat the employee's use of the cell phone for reasons related to the employer's trade or business as a working condition fringe benefit, the value of which is excludable from the employee's income as a de minimus fringe benefit.



Chico Unified School District

1163 East Seventh Street, Chico, CA 95928-5999
(530) 891-3000

**Administrative
Regulation:**

#3513.1

Section: 3000

**Business and
Noninstructional
Operations
Page 3 of 3**

Cell Phone Use Regulations

Devices covered by this policy, including personal phones, will be considered "district-owned devices" and will be used in part to conduct District business and/or to create, receive, send, or store District data and/or education records of students.

1. Information contained on devices covered by this policy are also subject to Federal and State data maintenance and protection laws (e.g., FERPA, records retention requirements), as well as all District policies, including those pertaining to data security, acceptable computing use, and email.
2. An employee receiving a cell phone stipend must comply with Federal, State, and District regulations, and assist the District in providing access to information about or contained on the mobile device covered by this policy in response to public records requests for such data or information by third parties as required by Federal and/or State law.
3. Employees are expected to delete all District data from the device when their employment with the District is severed, except when required to maintain that data in compliance with a litigation hold notice.

Failure to adhere to the terms and conditions of this policy may result in disciplinary action including but not limited to reimbursement to the district by an employee of cell phone allowance funds received, and revocation of an employee's approved cell phone allowance.

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>



Cellular Device Reimbursement Application, Policy & Procedures

PART 1: APPLICATION/REQUESTOR INFORMATION

Requestor Name (last, first – Please Print)	Position/Title	Employee ID Number
School Site	Direct Phone Number	
Purpose of Use/Need (Position, Grant, Site Need, Other – please specify)		Date

PART 2: CELLULAR DEVICE USE POLICY & PROCEDURES

The following guidelines have been determined to be standard procedures for eligibility for cellular device reimbursement. Failure to adhere to the guidelines may result in loss of privileges of eligibility for cell phone reimbursement.

Per Administrative Regulation 3513.1 eligible employees must list their cell phone number and give the District permission to publish the number for use. For proper reimbursement, employee may (check appropriate box):

- ☐ **Option 1, Cellular Device Tax Deduction** – Use the cellular device expenses as a business deduction on their personal income tax return.
- ☐ **Option 2, Cellular Device Standard Monthly Stipend** – If business necessity dictates that conditions are present to require the employee to carry a cell phone, then employee may receive a \$35.00 per month stipend. Total annual allowance will be reported on W-2 as taxable wages.
- ☐ **Option 3, District Provided Cellular Device** – For employees within particular classifications that require use of a cellular device for communication from the field to the office, a cellular device will be provided.

Please complete, **TOTAL AMOUNT FOR REIMBURSEMENT (as indicated in selected box above):** \$ _____

NOTE: Reimbursements are only paid for months employed and only in months when an employee works at least half of the month. Failure to carry your cellular device or respond to calls on your cellular device during work hours may lead to the revocation of your reimbursement.

Please initial each of the following:

- _____ I understand that selection of plan, payment for purchase of the wireless device, and any monthly service fee(s) is entirely my responsibility. Resolution of any billing disputes, equipment loss damage or malfunction, along with service additions and/or changes will be between me and the service provider I have chosen.
- _____ IT support for cellular devices will be limited to providing information about CUSD technology including assisting with configuration of devices for use with District email. IT will not provide computer assistance with desktop software installation, syncing, back-up, and/or recovery of data for any cellular device.

_____ I understand that I must comply with Federal, State, and District regulations, including, but not limited to student information protection laws, data security, records retention requirements, and the California Public Records Request Act.

_____ I understand that receiving a District phone or stipend means my device will be considered “district-owned property” and **will be subject to disclosure of information stored in my device** upon the District receiving a public records request.

_____ I concur with the District’s recommendation that a device password be set upon receipt of the wireless device. When upgrading to a new PDA/Smartphone or upon discontinuation of employment or changes to position, I agree to ensure District data is properly removed from old device.

PART 3: AUTHORIZATION

I have read and understand the above guidelines and will comply with all the requirements set forth. I propose to receive reimbursement for use of my cellular device for business purposes, as defined above.

_____ Signature of Employee	_____ Printed Name	_____ Date
--------------------------------	-----------------------	---------------

It has been determined that use of a cellular device is essential for the employee below to perform job duties while away from Chico Unified School District sites.

_____ Signature of Supervisor	_____ Printed Name	_____ Date
----------------------------------	-----------------------	---------------

_____ Signature of Assistant Superintendent	_____ Printed Name	_____ Date
--	-----------------------	---------------

DISCONTINUATION OF PLAN

NOTE: To be completed upon change in appointment, duties, or termination occurring during the academic year.

_____ Purpose for Discontinuation	_____ Effective Date of Discontinuation
--------------------------------------	--

_____ Signature of Employee	_____ Signature of Supervisor	_____ Date
--------------------------------	----------------------------------	---------------