

Treasure Valley Community College

Code: **GBJ**
Adopted: 10/14/09
Readopted: 6/15/10; 2/15/11
Orig. Code(s): EGACA

Use of College Cell Phones

This policy is to provide guidance and internal control where cell phones are used by employees in the course of their daily work for the College.

Cell phones are an important tool needed by some employees to properly and safely carry out their job duties. In order to comply with IRS rulings concerning employee reimbursement of business expenses and Oregon law (ORS 244.040), the college will assign a cell phone or pay a stipend for the employee's business use of their personal cell phone.

College Cell Phones

College cell phones are not for the convenience or personal use of employees. Personal use of business cell phones violates Oregon ethics law (ORS 244.040) and is considered a taxable fringe benefit by the Internal Revenue Service.

In order for a college cell phone to be issued, there must be a demonstrable, documentable need for an employee to have a college cell phone for college business reasons, and it must be approved in advance by Administration. The employee can submit a written request to his/her supervisor, who will forward it to the Dean of Administrative Services.

The use of college cell phones is restricted to official college business. The only personal calls allowed on college cell phones are family emergencies, but only if a landline is not available within a reasonable period of time. These emergency personal calls are restricted to brief duration and are not to occur more than 2-3 times per month. The College will not require reimbursement for personal calls within these restrictions.

Personal Cell Phones

An employee may request a stipend in order to offset business calls on his/her personal cell phone. In order for a cell phone stipend to be issued, there must be a demonstrable, documentable need, and it must be approved in advance by Administration. The employee can submit a written request to his/her supervisor, who will forward it to the Dean of Administrative Services.

If approved, a stipend of \$20 per month will be allowed. This stipend will be part of the employee's regular compensation as taxable income. The employee may then use the phone for both personal and business use without submitting records to the College.

END OF POLICY

Legal Reference(s):

[ORS 244.010](#)

[ORS 244.020\(15\)](#)

[ORS 244.040](#)

[ORS 244.120](#)

[ORS 341.290\(2\)](#)

Davidson v. Or. Gov't Ethics Comm'n, 300 Or. 415 (1985)

OR. GOV'T STANDARDS AND PRACTICES COMM'N, Advisory Opinions 02S-020 (Aug. 2, 2002), 02A-1008 (July 12, 2002), 01A-1004 (June 1, 2001), 98A-1003 (July 9, 1998).