

ADMINISTRATIVE REGULATION

6450

SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

BUSINESS AND FISCAL AFFAIRS

EMPLOYEE PHONE ALLOWANCE

Board Policy 6450 *Employee Phone Allowance* permits the Chancellor/college president to designate employees, other than management team members, to receive an allowance for the use of a cellular phone for District business purposes. The employee must retain an active wireless device contract for as long as the allowance is effective.

CELLULAR TELEPHONE ALLOWANCE

A standard phone allowance of \$100 per month (amount to be prorated for employees that work less than full-time) will be provided to an employee, upon approval by the college president and Chancellor or designees. An employee may be considered for the phone allowance if:

- A. The employee is required to carry a cellular phone to conduct essential District business on a regular basis outside the workplace, not merely as a convenience; or
- B. The employee is expected to be available 24/7 to resolve and/or respond to emergencies.

Employees receiving a phone allowance shall purchase their own cellular telephones that must be compatible with District technology.

The IRS considers all allowances as taxable income and as such they will be paid through the payroll system and subject to applicable payroll taxes.

Managers shall request a phone allowance for an employee as a compensation change through the system.

References:

Vehicle Code Sections 12810.3, 23123 and 23124

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

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