

CELL PHONE USAGE

The Board of Directors finds that there are substantial reasons relating to the effective and efficient administration of the School, other than providing compensation to the employees, for providing certain employees with cell phones or other similar telecommunications equipment. Any cell phone provided to an employee by the Board is to be used primarily for conducting the business of the School.

However, the Board also recognizes that a cell phone it has provided to an employee may be used for personal calls. Consistent with the Board's obligation to ensure that School resources are expended only for business purposes, the Board may audit the employee's billing records. If the use of a cell phone for a personal call results in an additional cost to the Board, the employee is responsible for reimbursing the Board for the total cost of the call, including any applicable tax. If the Board purchases a plan that has a flat rate for a fixed number of airtime minutes, the user is responsible for reimbursing the Board for the total cost, including any applicable tax, of any personal call(s) that caused the plan threshold to be exceeded.

LEGAL REF.: Internal Revenue Service Notice 2011-72

Adopted: June 19, 2017