

CELL PHONE USAGE

The Board of Education finds that there are substantial reasons relating to the effective and efficient administration of the schools of the District, other than providing compensation to the employee, for providing certain employees with a monthly stipend as established by the Board to reimburse the employee for their monthly cell phone plan cost. Such reimbursement shall be reported as taxable income to the Internal Revenue Service.

LEGAL REF.: Internal Revenue Service Notice 2011-72

Adopted: August 1, 2017