The superintendent/president shall determine if it is in the best interests of the district to provide any type of mobile communication devices at district expense for the use of district employees. The superintendent/president may also develop procedures for providing stipends to employees for the acquisition and operation of mobile communication devices when doing so is in the best interests of the district.

Mobile communication devices provided by the district for compensatory reasons are classified by the Internal Revenue Service as a fringe benefit, the value of which must be included in an employee's gross income.

The value of a mobile communication device provided by the district primarily for noncompensatory business purposes is excludable from an employee's income. Record keeping of business and personal use of district-issued mobile communication devices shall not generally be required when the devices are issued for non-compensatory business reasons.

Motor vehicle drivers may not use mobile communication devices while operating their vehicles without a hands-free listening device and shall comply with all requirements of California law regarding the use of mobile communication devices in vehicles.

There shall be no expectation of privacy when a mobile communication device (personal or district issued) is used to conduct district business.

See also Administrative Procedure 6450.

MiraCosta Community College District

Adoption History:	12/9/08, 4/21/22
References:	Vehicle Code §§12810.3, 23123, 23124
	26 U.S. Code §§274(d)(4), 280F(d)(4)
Reference Update:	4/20/17
CCLC Update:	#15, 9/08, #20, 3/12, #30, 4/17
Steering:	WCCs

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