

### **6450 – Cellular Telephone Use**

The President shall determine if it is in the best interests of Columbia Gorge Community College to provide cellular phone at the College's expense.

Cellular telephones provided by Columbia Gorge Community College, for compensatory reasons, are classified by the Internal Revenue Services as a fringe benefit, the value of which must be included in an employee's gross income.

The value of a cellular telephone provided by Columbia Gorge Community College primarily for non-compensatory business is excludable from an employee's income. Record keeping of business and person use of Columbia Gorge Community College-issued cellular telephones shall not generally be required when the telephones are issued for non-compensatory business reasons.

There shall be no expectation of privacy in the use of a Columbia Gorge Community College issued cellular telephone.

#### **Legal Reference(s):**

1. ORS 244
2. Internal Revenue Code, Sections 274(d)(4) and 280F(d)(4)