

DISTRICT LANDLINE AND CELLULAR TELEPHONE USAGE  
FORMERLY EMPLOYEE TELEPHONE CALLS

The District provides telephones to employees because communication is essential for the performance of their duties, especially in times of emergency or when addressing safety issues.

The landline telephones provided by the district to employees are to be used primarily for school business. Employees may use landline telephones for personal business, provided such personal use is limited in frequency and duration and does not interfere with the performance of an employee's job. Landline telephones are provided at district expense. Employees are not charged for local calls but are charged for all personal long distance toll calls.

Employees who have a personal cellular telephone are not expected to use that telephone for district business. Employees are encouraged to use the school telephone for business telephone calls. The district will not reimburse employees for business use of their own cellular telephone.

Certain employees are required to perform work outside of their offices or assigned work spaces, outside of the district, or outside of the district's regular business hours. It is important to the mission of the district to provide for communication with these employees when they are not in their offices. Telephone communication is greatly enhanced by the use of cellular telephones. With a cellular telephone, an employee may receive and respond to calls regardless of the time of day or the employee's location and retrieve and respond to messages in the district's voice mail system.

Legal References: Internal Revenue Comment Notice, 2009-46, [http://www.irs.gov/irb/2009-23\\_IRB/ar07.html](http://www.irs.gov/irb/2009-23_IRB/ar07.html)  
Iowa Code § 279.8, 321.276 (2013)

Cross References: 406 Licensed Employee Compensation and Benefits  
412 Classified Employee Compensation and Benefits  
707.5 Internal Controls

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