

## **Wireless Communications**

The Board recognizes that some employee positions may require wireless communication access (typically cell phone or hot spots) in order to provide the level of support and service required by their job responsibilities and duties.

Employees who hold positions that require wireless communication access may receive an allowance to compensate for business-related costs incurred when using individually owned wireless communications devices.

ESD shall not own wireless communication devices for the use of individual employees except in limited situations as approved by the Superintendent or their designee.

The Superintendent shall develop procedures to:

- 1) Determine which ESD positions require wireless communication access and reimbursement;
- 2) Establish a methodology for determining required reimbursement levels consistent with Internal Revenue Service guidelines for a non-taxable reimbursement plan;
- 3) Reimburse employees based on approved reimbursement plan for their staff position;
- 4) Approve purchase of and manage ESD-owned wireless communication devices where that is determined to be appropriate for business operations.

*Legal References:*

*Internal Revenue Service Publication 15-B*

Adoption Date: **8-28-18**