

MARATHON CITY SCHOOL DISTRICT

522.5

DISTRICT “LISTED PROPERTY” USE

District “listed property” are items of school district property employees use for their conduct of school business. Examples of “listed property” presently designated by the Internal Revenue Code include automobiles, computers, entertainment or recreation-related items, and cellular telephones.

Any use of “listed property” by an employee for personal business/use places such as a taxable income/wage reportable on Forms W-2. In addition, the employee is required to submit the record of use with appropriate reimbursement(s) to the district who must maintain these records to support the exclusive of such from the employees wages.

APPROVED: May 14, 2008