

# Baker Early College Academy

Code: **DLC**  
Adopted: 1/14/13  
Readopted: 8/18/13

## Expense Reimbursements

The public charter school will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the director and consistent with Internal Revenue Service requirements.

Employee overnight stay, per diem and mileage rates will be established annually by the administrators and board of directors. The rates will be set for the academic year from July 1 through June 30 and published in the employee handbook annually. All overnight stay or per diem usage must be approved by supervisor prior to expenditure. Mileage and expense requests over \$5,000 must receive Board approval in a regular board meeting before reimbursement is granted.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)  
[ORS 338.115\(2\)](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1.  
INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

### Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement  
EEBB - Use of Private Vehicles for Public Charter School Business