

# Coos Bay School District 9

Code: **DLC**  
Adopted: 1/14/02  
Readopted: 4/06/10  
Orig. Code(s): DLC

## Expense Reimbursements

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

END OF POLICY

---

### Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

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 District Business