

Cove School District 15

Code: **DLC**
Adopted: 11/13/01
Readopted: 7/16/13

Expense Reimbursements

The district may reimburse employees for authorized expenses incurred for professional growth and/or job requirements at the superintendent's discretion 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):

EEBB - Use of Private Vehicles for District Business