

# Creswell School District 40

Code: **DLC**  
Adopted: 3/14/90  
Revised/Readopted: 6/10/98, 6/13/01  
Orig. Code(s): DLC

## Expense Reimbursements

The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of necessary and reasonable expenditures as outlined in the accompanying administrative regulations, consistent with Internal Revenue Service requirements and provisions of collective, bargaining agreements.

All approval and reimbursement procedures must be followed prior to reimbursement.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).