

Creswell School District 40

Code: **DLC**
Adopted: 3/14/90
Revised/Readopted: 6/10/98; 6/13/01; 12/14/16
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

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 Compensation and Expense

EEBB - Use of Private Vehicles for District Business