

**Douglas Education
Service District**

Code: **DLC**
Adopted: 2/17/11
Readopted: 10/16/14
Orig. Code(s): 2335; 10475

Expense Reimbursements

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

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)

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 ESD Business