

Falls City School District 57

Code: **DLC**
Adopted: 1/28/93; 3/21/06
Readopted: 5/23/11

Employee Expense Reimbursement

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements. Expenses necessary for attendance at authorized meetings, conferences and conventions may, at the discretion of the superintendent, be reimbursed to staff.

1. Lodging reimbursement shall not exceed the single rate of the hotel or motel used.
2. Meal reimbursement shall not exceed:
 - a. The amount required if integral part of the program (banquet, etc.);
 - b. The meal reimbursement rates as set by the superintendent if not part of the program (to include differences for high-cost large cities vs. small towns);
3. Travel reimbursement, unless otherwise authorized shall not exceed:
 - a. Air fare at coach rate;
 - b. Authorized mileage rate based on the IRS rate.

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.