

# Forest Grove School District

Code: **DLC**  
Adopted: 4/11/95  
Revised/Readopted: 5/26/15  
Orig. Code(s): DLC

## Expense Reimbursements

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

The superintendent or designee will develop procedures to implement this policy.

END OF POLICY

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### 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 Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for District Business