

Gresham-Barlow SD 10

Code: **DLC**
Adopted: 6/07/18

Expense Reimbursements

While carrying out authorized duties, certain necessary and reasonable expenditures may be incurred. The district will reimburse authorized expenditures as outlined in the accompanying administrative regulations and consistent with Internal Revenue Service requirements.

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

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

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-2260](#)

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.