

Harney Education Service District

Code: **DLC**
Adopted: 2/11/04
Readopted: 12/12/12
Orig. Code(s): DLC

Expense Reimbursements

Travel Expense

ESD employees who are approved to travel in connection with official ESD business will be reimbursed for meals, lodging and travel at the approved per diem rate consistent with Internal Revenue Services (IRS) requirements. (The approved per diem rate will be reviewed as a part of each regular budget cycle to assure that current costs are reflected by these rates.) The use of the ESD Visa charge account will be limited to the superintendent and designated administrators (department heads).

Mileage

Contracted employees whose regular employment requires travel in connection with official business may use an ESD-owned vehicle, if available, or furnish their own transportation and request reimbursement at the approved current IRS mileage rate. Harney ESD employees will be reimbursed at the current IRS mileage rate for all business miles driven. Employees shall submit monthly requests for reimbursement showing the number of miles traveled and destination.

Lodging and Meals

A flat per diem reimbursement for meals and lodging will be applied to all approved overnight travel in the interest of the ESD.

Special Meetings

When meetings, workshops or seminars are held in special hotels or motels at which the lodging rate exceeds those per diem costs set forth by the Board, actual costs will be reimbursed with prior approval of the superintendent. Breakfast, lunch and dinner expenses which are a part of the conference registration package and exceed the per diem rate will be reimbursed with prior approval. Employees will be reimbursed the approved costs exceeding per diem rates by presenting a written request with receipts to the business office.

Local Meetings

If an employee is required by his/her employment to be absent from home during a regular meal hour, reimbursement may be claimed at the regular per diem approved rate for that meal(s).¹ Employees will be reimbursed by submitting a written request and receipts.

Travel Advances

Employees may request a travel advance payment based upon approved per diem rates by submitting requests one week in advance of travel.²

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):

BHD - Board Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for District

¹Meal expenses for approved ESD business travel purposes may be reportable as income to the employee in accordance with IRS regulations. Generally, meal expenses incurred for approved ESD business purposes in which business is conducted with at least one or more other persons or is incurred on approved ESD business for a trip that is overnight, or long enough that the individual needs to stop for sleep or rest to properly perform his/her duties, as defined by the IRS, will not be reportable as income to the employee.

²In the event the total of the amount charged to, and/or received from, the ESD by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses, the excess must be reported as income in accordance with IRS requirements.