

## **Expense Reimbursements**

ESD employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel within the state will be reimbursed when the travel has the advanced authorization of the superintendent or designee.

The Board also recognizes the fact that from time-to-time, employees and board members may be required to travel outside of the states of Oregon, Washington and Idaho to fulfill their job duties. Travel outside of Oregon, Washington and Idaho should be treated as a special circumstance. As defined by this policy, this travel shall be divided into two categories:

*ESD Business and Conferences/Events.*

- Travel outside of Oregon, Washington and Idaho for ESD Business consists of a required certification, participation or training for a specific position. Employees and board members will be reimbursed for expenses.
  
- Travel outside of Oregon, Washington and Idaho for conferences/events includes professional development events or activities for employees. Employees and board members will not be reimbursed for expenses.

Out-of-State travel approval procedures are as follows:

1. Supervisor approval;
2. Cabinet and superintendent approval;
3. Board approval; and
4. If time constraints do not allow for prior Board approval, the superintendent and Board chair must still approve the travel. Travel will be reviewed by the Board at the next available board meeting.

Lodging, meals and mileage for travel by private vehicle reimbursement rates will be set by the Board at its annual organizational meeting following July 1, unless defined in a collective bargaining agreement or individual employment contract. Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred.

Persons who travel at ESD expense will exercise the same economy as a prudent person traveling on personal business, and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish administrative regulations to implement this policy. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

END OF POLICY

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**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