



Code: **DLC**
Adopted: 2/27/17

Expense Reimbursements

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

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 338.115\(2\)](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1.

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.