

Jefferson School District 14J

Code: **DLC**
Adopted: 10/10/94
Readopted: 9/10/07
Orig. Code(s): 6700

Expense Reimbursements

The employee will complete and expenditure reimbursement form, attaching receipts and/or supporting documents as required and submitting the claim to the district office for approval. Approved claims will be forwarded to the business office for payment.

Meals

Receipts are not required for actual costs of meals and will be reimbursed up to the following maximums:

1. \$10.00 breakfast;
2. \$15.00 lunch; and
3. \$20.00 dinner.

Meal expenses controlled by conference/meeting organizers and/or other unusual circumstances shall be reimbursed at full cost with attached receipt and/or supporting documentation.

Meals associated with daily work responsibilities which are considered to be usual and customary are not reimbursable. Exceptions must be approved in advance by the district and be supported by a receipt or written documentation.

Reimbursement may be claimed for the cost of "guest" (i.e. constituent, district personnel, vendors, academic associates) meals only when the guest has performed a service for the district and be supported for same from any source. A brief explanation of activity must be attached.

Lodging

Reimbursement for conference lodging shall be pre-determined by the district. Receipt(s) must be attached for all lodging (including pre-paid or conference accommodations). Receipt(s) must contain employee's name, date(s) of occupancy, room number and room rate. Cost for family member(s) shall be kept separate and at personal expense.

Registration Fees

Receipts must be attached to claim form unless prepaid by business office. Entertainment expenses are not reimbursable.

Telephone Calls

Receipts or supporting documentation must be attached for long distance telephone calls and/or facsimile transmission charges for official business exceeding \$5.00. Receipts are not required for daily personal phone calls while on overnight trips and are reimbursed for actual cost up to \$5.00 maximum.

Miscellaneous

Receipts or supporting documentation must be attached for actual miscellaneous expenses exceeding \$10.00. Examples include, but are not limited to, valet/porter service, parking, postage and car rental or cab/bus fare.

END OF POLICY

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 (2005).