

Klamath Falls City Schools

Code: **DLC**
Adopted: 12/10/01
Readopted: 10/09/06; 3/06/17
Orig. Code(s): 31203

Expense Reimbursements

The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of such necessary and reasonable expenditures.

The district will have a per diem meal rate for in-state and out-of-state travel. The per diem meal rate will change to match the Oregon Department of Education's meal rate.

The mileage rate for travel by car will be set to match the Internal Revenue Service rate for mileage reimbursement. Immediate supervisors may approve a reduced mileage rate if several employees are traveling to the same out-of-town location and the situation warrants it.

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

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.

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement