

**Klamath County
School District**

Code: **DLD**
Adopted: 10/23/03
Readopted: 4/17/12
Orig. Code(s): DLD

Expense Reimbursements

The district will reimburse an employee for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent.

Persons who travel at district expense are required to exercise the same economy as a prudent person traveling on personal business at personal expense. The district will not reimburse employees for amounts that exceed this requirement.

The superintendent will be the final arbitrator in cases where questions arise as to whether or not this requirement has been met. The Board will be the final arbitrator in such cases involving the superintendent.

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.