

# Lane Education Service District Policy

Code: **DLC**  
Adopted: 5/24/94  
Readopted: 12/11/01  
Orig. Code(s): DLC

## Expense Reimbursement

It is the policy of the Board to provide for the payment or reimbursement of actual and necessary expenses incurred by employees in the course of performing the duties and providing the services required, when such expenses are in accordance with Lane ESD rules and the law and are duly authorized by the appropriate administrator.

The ESD will provide necessary job-related transportation either through mileage reimbursement for authorized use of a personally-owned vehicle, through the provision of an ESD-owned vehicle or through payment of common carrier fares.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)  
[ORS 334.125 \(7\)](#)

[OAR 581-024-0240](#)

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).

### Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement