

Malheur Education Service District

Code: **DLC**
Adopted: 8/16/15
Readopted: 7/15/14
Orig. Code(s): DLC

Expense Reimbursements

The Board acknowledges that ESD employees will be required to use their vehicles when ESD vehicles are not available so they can perform the requirements of their job. The Board also acknowledges they will be required to use their vehicles to attend ESD-sponsored meetings and/or activities. In the event an employee or Board member uses his/her vehicle, that individual will be reimbursed for necessary and ordinary business miles at IRS rate.

END OF POLICY

Legal Reference(s):

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

[OAR 581-024-0240](#)

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):

EEBB - Use of Private Vehicles for ESD Business