

**Multnomah Education
Service District**

Code: **DLC**
Adopted: 10/7/80
Revised/Readopted: 9/20/94; 3/15/05; 9/21/10;
4/24/14
Orig. Code(s): 5270

Employee Expense Reimbursements

MESD shall reimburse employees for authorized expenses incurred for professional growth and/or job requirements consistent with Internal Revenue Guidelines.

Use of personal vehicles may be required in the provision of programs/services to component districts.

1. Approved mileage between program sites shall be reimbursed to staff at the IRS rate known at the time of payment.

Expenses necessary for attendance at authorized meetings, conferences and conventions may, at the discretion of the Superintendent, be reimbursed to staff.

1. Lodging reimbursement shall not exceed:
 - a. The single rate of the hotel or motel used.
2. Meal reimbursement shall not exceed:
 - a. The amount required if integral part of program (banquet, etc.);
 - b. The meal reimbursement rates as set by the Board if not part of the program.
3. Travel reimbursement shall not exceed:
 - a. Air fare at coach rate;
 - b. Authorized mileage rate.
4. Above rates shall be reviewed by the Board when conditions, in the opinion of the Superintendent, warrant such considerations.

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.

MESD Policy Cross Reference(s):

BBFA - Board Member Ethics and Conflict of Interest

BHD - Board Member Compensation and Expense Reimbursement

DB - MESD Budget

DBJ - Budget Implementation

DI - Fiscal Accounting and Reporting

DIE - Audits

GCA - License Requirements

GCL - Staff Development