

Morrow County School District

Code: **DLC**
Adopted: 5/12/03

Expense Reimbursements

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements and applicable provisions of the employee's collective bargaining agreement.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

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).