

Newberg School District 29J

Code: **DLC**
Adopted: 3/11/91
Readopted: 10/27/03; 9/11/06
Orig. Code(s): 6720

Expense Reimbursements

Board members and employees may recover reasonable expenses incurred for professional growth or to fulfill job requirements.

The superintendent shall develop administrative regulations to implement this policy consistent with Internal Revenue Service requirements.

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 (2005).