

# Oregon City School District

Code: **DLC**  
Adopted: 5/02  
Readopted: 11/05/07; 10/09/17  
Orig. Code(s): 3513R

## Expense Reimbursements

A per diem for meals shall be paid during attendance at approved conferences as follows:

The IRS Continental United States (CONUS) approved meal per diem will be paid either in advance or upon return. The superintendent, chief financial officer or business manager may approve IRS approved meal per diems for specific US cities that are at least 25 percent higher than the total CONUS rates.

No receipts are required for this allowance whether paid in advance or reimbursed upon return.

A ground transportation allowance of up to \$35 shall be paid during attendance at a conference requiring air travel and subsequent paid ground transportation to conference site. Where possible, employees are expected to use free shuttles.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent, chief financial officer or business manager.

Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare plus ground transportation or mileage rate, whichever is lower.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish administrative regulations to implement this policy. Regulations will include current meal per diem rates, provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

END OF POLICY

---

### Legal Reference(s):

[ORS 294.155](#)  
[ORS 332.107](#)

[OAR 581-022-2260](#)

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):

BHD - Board Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for District Business