

# Scappoose School District 1J

Code: **DLC**  
Adopted: 8/13/01

## Expense Reimbursements \*

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the district.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the appropriate supervisor. Out-of-state travel will, additionally, require prior Board approval.

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.

Reimbursement for expenses related to prior approved district business activities will be based on those included in the district's labor agreements.

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

END OF POLICY

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### 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.