

# Sherman County S. D.

Code: **DLC**  
Adopted: 8/14/95

## Expense Reimbursement

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements.

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.

END OF POLICY

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### 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).