

Sherwood School District 88J

Code: **DLC**
Adopted: 7/01/08
Readopted: 5/11/10

Expense Reimbursements

The Board recognizes that certain travel expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of such necessary and reasonable expenditures as outlined in the attached administrative regulations and consistent with Internal Revenue Service requirements, which apply to all district employees¹, as well as members of the Board who may incur expense in fulfilling their responsibilities as elected officials.

All approval and reimbursement procedures must be followed prior to reimbursement. Out-of-state travel requires 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. Reimbursements are not allowed for approximations or estimates.

Lodging and meal reimbursement rates, unless in a collective bargaining agreement or individual employment contract, will be those set forth by the U.S. General Service Agency for the closest location shown in the GSA website at www.gsa.gov. Reimbursement for mileages will be based on the Internal Revenue Service rate at the time the expense is incurred. Reimbursement for out-of-state travel will be made on the basis of airfare or mileage rate, whichever is lower.

Use of Credit Cards

See Board policy DJ-AR - Expenditure of District Funds for Meals, Refreshments and Gifts.

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).

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement

¹For those employee(s) receiving monthly travel reimbursement stipends as approved by the Board in negotiated employment contracts, receipts for expenditures (including mileage, meals and lodging), covered by the monthly stipend do not need to be submitted, in such instance, the monthly stipend received shall be treated as gross taxable salary in the preparation of annual IRS W-2 report forms for the employee(s). However, if those employee(s) seek reimbursement for expenses in addition to the monthly stipend, e.g. for Board approved improvement of instruction purposes, then those requests for travel reimbursement must comply with the provisions of the attached administrative regulations.