

Siuslaw School District 97J

Code: **DLC**

Adopted: 10/04/02

Revised/Readopted: 01/08/14

Expense Reimbursements

The Board recognizes that district employees in carrying out authorized duties incur certain expenses. The Board approves the reimbursement of such necessary and reasonable expenditures.

The district will establish a meal reimbursement rate for in-state and out-of-state travel.

Employees traveling on district business should use a district vehicle. Prior approval by the superintendent is required for personal use of a vehicle for district business. The mileage rate for travel for district business in an employee's personal vehicle will be set to match the Internal Revenue Service rate for mileage reimbursement. Immediate supervisors may approve a reduced mileage rate if several employees are traveling to the same out-of-town location and the situation warrants it.

All approval and reimbursement procedures must be followed prior to reimbursement.

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.

Cross Reference(s):

EEBB - Private Vehicles Use for School Business