Saint Helens School District 502

Code: **DLC**Adopted: 12/18/01
Readopted: 5/14/07
Orig. Code(s): DLC

Expense Reimbursements

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

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).