

<p style="text-align: center;"><b>Treasure Valley Community College</b></p>
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Code: **DLC**  
Adopted: 10/20/98  
Readopted: 10/14/09  
Orig. Code(s): 301-4

## **Reimbursement of Travel and Transportation Expenses**

The College recognizes that it is desirable and sometimes necessary for employees to travel in connection with their work. A line item for such travel is budgeted within each department's or program's annual budget. Related travel expenses will be reimbursed within the budgeted line item and in accordance with approved travel reimbursement policies and procedures, and consistent with Internal Revenue Service requirements.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.155](#)  
[ORS 341.290\(2\)](#)

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 - Compensation and Expenses