

# Umatilla School District 6

Code: **DLC**  
Adopted: 12/14/95  
Revised/Readopted: 2/11/04  
Orig. Code(s): DLC

## Expense Reimbursements

The Board recognizes that certain 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 employee contracts and consistent with Internal Revenue Service requirements.

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

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).

### Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement