

The Valley School  
of Southern Oregon

Code: **DLC**  
Adopted: 6/08/15  
Orig. Code(s): DLC

### **DLC Expense Reimbursements**

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

END OF POLICY

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**Legal Reference(s):**

[ORS 294.155](#)

[ORS 338.115\(2\)](#)

[OAR 581-022-2660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1.

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.