

**Willamette Education
Service District**

Code: **DLC**
Adopted: 7/8/03
Readopted: 7/12/05; 4/06/10
Orig. Code(s): None

Expense Reimbursements

The ESD will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative procedures developed by the Superintendent and consistent with Internal Revenue Service requirements and collective bargaining agreements.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)

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):

BHD - Board Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for ESD Business