



# Winston-Dillard School District 116

Code: **DLC**  
Adopted: 7/10/02  
Readopted: 3/16/11  
Orig. Code(s): DLC

## Expense Reimbursements

The district shall 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

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### 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).