Jefferson County Education Service District

Code: DLC
Adopted: 1/2/08
Readopted: 8/05/09; 3/05/20

Expense Reimbursements

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent.

Reimbursement for mileage will be based on the Internal Revenue Service rate at the time the expense is incurred.

Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish administrative regulations to implement this policy. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

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 EXPE

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement
EEBB - Use of Private Vehicles for District Business