

## **Expense Reimbursement**

The Board recognizes that certain expenses are incurred by school district employees in carrying out authorized duties. The Board approves the reimbursement of such necessary and reasonable expenditures as outlined in the attached administrative procedures.

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).