

## 7.12—EXPENSE REIMBURSEMENT

Reimbursement for expenses related to travel and/or attendance at conferences and professional development activities incurred by district employees and/or members of the Board of Directors on behalf of the district shall be done according to the following guidelines. Members of the Board of Directors will be considered employees for the purposes of this policy (7.12). The costs for professional development if paid by the employee and receiving prior approval will be reimbursed according to established reimbursement procedures. Original receipts must accompany all requests for reimbursement to the extent that such receipts are customarily available. For a receipt to be valid it should contain the name of the issuing company, the date, specific and detailed items purchased and amounts. Credit card receipts with only the total amount shown will not be accepted. Employees are only eligible for reimbursement for travel expenses for travel which have been approved in advance. Mileage, lodging, and meal expenses will not be reimbursed when incurred for the personal convenience of the employee and not required by the reason for the travel.

To the extent practicable, employees shall have the district pay initial conference and professional development registration fees and associated necessary materials. In the occasional circumstances where this is not practical, the district shall reimburse the employee for such fees if they were authorized in advance and are supported with proper receipts.

Meal expenses incurred by the superintendent or other administrators as necessary, in the performance of their duties when meeting with state officials or consultants may be reimbursed on a prorated, per person basis in line with the mandates of this policy. Such expenses shall only be reimbursed when the expenditure is likely to result in a tangible benefit to the district.

### **Rates for Reimbursement**

**Mileage Reimbursement** – Mileage allowance shall be reimbursed at a rate established by the district. Mileage shall be reimbursed on the basis of the shortest, most reasonable, route available. Mileage reimbursement will be limited to professional development or school business receiving prior authorization from immediate supervisors.

Travel for any of the ten required in-service days for which certified personnel receive salary compensation is only reimbursable with prior administrative approval. Reimbursement requests are to be made on the “Travel Expense Reimbursement Form”.

**Meal Reimbursement** – Meals and incidental expense breakdown per diem rates will be used when meals are included with hotel registrations, conference registrations, or when travel begins after lunch. Meals shall be reimbursed at maximum per diem allowed by IRS Publication 1542 for **overnight travel only** when meals are not included in the hotel registration, conference registration, or when travel begins before lunch. The Federal per diem rates may be found on the internet at [www.gsa.gov](http://www.gsa.gov) and the meal allowance varies according to the location visited. According to IRS regulations, this is an “accountable plan” and employees will not be required

to submit receipts or other documentation beyond their approved professional development request packet. The per diem payments will not be included as pay on W-2 forms in accordance with IT Publication 463.

Tips paid by a school employee for meals associated with travel as defined in this policy are reimbursable for up to 15% of the cost of the meal provided the employee submits a receipt for the meal as part of an "accountable plan" for reimbursement. Tips are not allowed if an employee is reimbursed using a "per diem" plan.

**Lodging** - When travel necessitates overnight lodging, reimbursement shall be equal to or less than the current IRS rate schedule unless at least one of the following conditions are met:

1. The location of the conference or other approved reason for travel is located in a hotel which does not offer rates within the IRS rate schedule. In such an instance, the employee shall be reimbursed at the "special conference rate" if available. If such a rate is not offered, or no longer available, the employee shall be reimbursed for lodging costs that are reasonable for single occupancy rates at the hotel in which the conference is held.
2. The hotel in which the conference is held has no rooms available. In such an instance, the employee shall be reimbursed for reasonable single occupancy lodging costs in another hotel located near the conference.
3. The conference or other approved reason for travel is held in a location other than one that is part of a hotel. If the rates of the hotels located near the conference or other approved reason for travel are not within the IRS rate schedule, the employee shall be reimbursed for reasonable single occupancy lodging costs in a hotel located near the conference.

**Air Fare and Airport Associated Expenses** - Air fare for authorized professional development or school business requiring overnight lodging will be for actual costs. Air flights shall be by coach/economy class. Receipts are necessary to be reimbursed for air fare. Upon arrival, the employee is expected to take the less expensive option between a taxi and an airport shuttle service to hotel or meeting site. Taxi and shuttle receipts are necessary to be reimbursed. Receipts are necessary to be reimbursed for airport parking. When circumstances dictate that a rental car is necessary and/or the most economical approach to the travel requirements, the least expensive car that will accomplish the job should be rented. A receipt is necessary to be reimbursed.

To the extent practicable, employees shall receive assistance from administrators or their designee in arranging travel plans to help keep expenses to a minimum.

### **Expenses not covered**

The district shall not reimburse the following items/categories of expenses.

- Alcoholic beverages;
- Entertainment expenses – including sports or sporting events or pay per view or game expenses at motels;

- Replacement due to loss or theft;
- Discretionary expenses for items such as clothing or gifts;
- Medical expenses incurred while on route to or from or at the destination of the reason for the travel;
- Optional or supplementary insurance obtained by the employee for the period covered during the travel;

### **Credit Cards**

Only those employees specifically issued credit cards to be used in the performance of their jobs to purchase of goods, services, or supplies on behalf of the district shall be allowed to use such cards. Employees who incur reimbursable expenses as defined in this policy are expected to pay for them initially by any means they choose and then submit their request for reimbursement with required documentation. The district assumes no responsibility for the payment of any personal credit card charges incurred by a district employee.

Date Adopted: 12/08/2003

Last Revised: 04/09/2018