Port Orford-Langlois School District 2CJ

Code: DLC
Adopted: 9/1/87
Revised/Readopted: 6/8/04; 8/21/17
Orig. Code(s): DLC

Expense Reimbursements

~~The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of necessary and reasonable expenditures as outlined in the accompanying administrative regulations and consistent with Internal Revenue Service Requirements.~~

~~All approval and reimbursement procedures must be followed prior to reimbursement.~~
The district will 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

Legal Reference(s):

ORS 294.155 ORS 332.107 OAR 581-022-2260

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.