

MORRIS AREA SCHOOL DISTRICT POLICY #412

ADOPTED – NOVEMBER 17, 2008

REVISED – DEC. 2009, AUG. 2011

REVIEWED – AUG. 2014, OCT. 2017, JAN. 2021, APR. 2024

#412 EXPENSE REIMBURSEMENT

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee, and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, up to 20% tips and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

A. Requests for reimbursement must be itemized through the SmartEr system. Receipts for lodging, commercial transportation, registration and other reasonable and necessary expenses must be attached to the reimbursement form.

B. Mileage for personal vehicle use is allowed and staff must sign the Vehicle Personal Use Driving Agreement. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

C. Reimbursement rates include:

Mileage - Will be paid at the current allowable IRS rate.

Lodging – Actual reasonable costs when performing their duties.

- a. The required activity is beyond a 90 mile radius of the School Board or Employee's work site; or
- b. The required attendance at the activity begins early in the morning or continues into the evening.

Meals – will be paid at the current allowable IRS rate. Effective January 1, 2025, meal receipts are no longer required but staff are required to submit for per diem meal reimbursement through SmartEr.

D. When a meal is provided as a part of a lodging agreement, such as a continental breakfast included with the room charge, or when a meal is included in a workshop package, that meal allowance is not eligible for reimbursement. If an event starts early in the morning and you need to drive the night before, you will be reimbursed for supper only.

E. All employee business expenses will be reimbursed through the payroll system and be charged taxable or non-taxable based on the claim submitted.

IV. AIRLINE TRAVEL CREDIT

A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.

2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.

C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The Superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The Superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members)

MORRIS AREA SCHOOL DISTRICT #2769

Driving Agreement

Please read carefully before signing

I, _____ have read and understood MORRIS AREA SCHOOL DISTRICT's policy and procedures on safe transportation.

As stated in the policy and procedures on safe transportation, should staff have to use their own vehicle for transportation of persons served, I understand that I am aware of my personal liability that exists when using my own vehicle on behalf of facility business.

I also understand that I need to check with my vehicle insurance agent for his/her advice regarding the business use of my vehicle and that MORRIS AREA SCHOOL DISTRICT does not insure my vehicle, nor does it insure my liability. This exposure rests with my own personal vehicle insurance carrier.

I agree to provide my own transportation when necessary and agree to abide by the following regulations:

1. To possess a valid driver's license and care license.
2. To abide by All Minnesota State driving laws when driving both MORRIS AREA SCHOOL DISTRICT's program vehicle and my own.
3. To carry adequate automobile insurance covering any personal liability and property damage which may occur as the result of my driving.
4. To assume all responsibility for the condition and upkeep of my car.
5. To report to the police immediately any accident which occurs involving my car while on business.
6. To report as soon as possible to the Administrator any accident which occurs involving my car while on business.
7. To assume responsibility for all parking or moving violations and payment of fines.
8. To keep an accurate record of mileage while on duty and submit this as a report of the miles driven that month. Mileage accrued will be reimbursed the following month.
9. I will be reimbursed at the current rate approved by the Board of Directors for the use of my car while on business for MORRIS AREA SCHOOL DISTRICT excluding miles driven to and from work.

I have read all of the above conditions, and I agree to abide by them along with the policies and procedures on safe transportation. I understand that MORRIS AREA SCHOOL DISTRICT does not carry automobile insurance covering any personal liability or property damage that I may become liable for as a result of an accident while I am driving my own car.

Employee Signature

Date