

## **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**

Requests by staff to attend and/or participate in professional conferences, meetings, and conventions will be considered on an individual basis and should be routed through supervisors. Staff must receive approval prior to registration. Staff should anticipate attendance at these functions and allow a minimum of three weeks for in-state, four weeks for out-of-state for processing of the request.

### **III. REIMBURSEMENT**

1. Business travel by private automobile shall be reimbursed at the current Federal IRS mileage rate. Private automobiles must meet state requirements for liability and property damage insurance coverage. Reimbursement is requested by completing the ISD 917 "Mileage Reimbursement Form."
2. Reimbursement claims for travel, lodging, meals, taxi fare, baggage handling, and other miscellaneous expenses will be accompanied by itemized original receipts. Request reimbursements by completing the "Conference Expense Form".
3. Trips or attendance at meetings outside of the state shall be authorized by the superintendent by written notice.
4. School personnel may arrange for car rental with previous authorization of the superintendent.
5. Requests for reimbursement must be itemized on the official School District form and are to be submitted within 60 days after returning. The School District will be required to report reimbursements received after 60 days as taxable income and will not be obligated for claims received 30 days past the June 30 fiscal year end.
6. Reimbursement of out-of-state travel expenses for use of a personal car for the destination of the conference, meeting, or convention, will be allowed not to exceed

the applicable round trip airfare rate (coach fare).

#### **IV. OPERATING PROCEDURES**

##### **TRAVEL**

Approved business travel involving use of personal automobile shall be reimbursed on a per mile reimbursement rate. Rates will be set in accordance with Federal IRS mileage rates.

Travel by commercial transportation shall be obtained with the ISD 917 Corporate Credit card only and shall be the most economical air fare available. Only regularly scheduled commercial airlines shall be used for business purposes.

If travel is canceled by the employee according to Minnesota Statute 15.435 “Whenever public funds are used to pay for airline travel by an elected official or public employee, any credits or other benefits issued by any airline must accrue to the benefit of the public body providing the funding. In the event the issuing airline will not honor a transfer or assignment of any credit or benefit, the individual passenger shall report receipt of the credit or benefit to the public body issuing the initial payment within 90 days of receipt.” The employee will reimburse the district for the cost of the airfare.

Travel by personal automobile for long distance trips must be approved in advance by the superintendent and reimbursement shall not exceed the most economical air fare rate available.

##### **MEALS**

Meals will be reimbursed per the Minnesota Office of State Procurement Commissioner’s Plan. If a conference registration fee includes some meals, reimbursement for meals not included shall be based on the Commissioner’s Plan. There will be no reimbursement for alcoholic beverages. Itemized receipts are required to be submitted.

Reimbursement for an official meal or meeting function shall not exceed actual cost. The Superintendent or Chairperson of the Board must approve meal cost requests exceeding the daily allowance. Itemized receipts are required to be submitted.

##### **LODGING**

Because of variances in hotel or motel accommodations, no fixed amounts are prescribed. For accommodations not booked through District 917, the District will reimburse employees for lodging costs incurred in carrying out approved District 917 business. Employees are responsible to use good judgment in incurring lodging costs and shall provide receipts as evidence of lodging payments. Itemized receipts are required to be submitted.

## **OTHER EXPENSES**

Personal and special expenses other than the above shall require special approval by the superintendent or school board.

***Legal References:*** 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)  
IRS Publication 463  
Minnesota Statute 15.435 (Airline travel credit)

***Cross References:*** Policy 214 Out-of-State Travel by School Board Members.

Commissioner's Plan: (effective 5/21/2022)

Reimbursement Amount. Except for high cost localities as identified by the Internal Revenue Service (IRS), the maximum reimbursement for meals including tax and gratuity shall be:

- Breakfast: \$10.00
- Lunch: \$13.00
- Dinner: \$19.00

For high cost localities as identified by the IRS (specifically excluding any cities within Minnesota), the maximum reimbursement shall be:

- Breakfast: \$12.00
- Lunch: \$15.00
- Dinner: \$23.00

Employees who are in travel status for two (2) or more consecutive meals shall be reimbursed for the actual costs of the meals including tax and a reasonable gratuity, up to the combined maximum amount for the reimbursable meals.