

EXPENSE REIMBURSEMENTS (EMPLOYEES)

The Board of Education authorizes the reimbursement of employees for certain work-related expenses that an employee either (1) pays for directly, or (2) incurs via the use of a personal vehicle for District business. In addition to any reimbursement that is specifically approved by the Board of Education, the administration may approve reimbursement of an employee's work-related expenses if the District Administrator or Director of Finance and Operations, or an authorized designee, determines that the expense meets the following criteria:

1. The District has a reasonable factual basis for reimbursing the expense without the reimbursement being treated as taxable wages to the employee, including information that supports the business-related reason for the expense.
2. The expense is reasonably necessary, is not unreasonably excessive in its amount, and does not materially conflict with any applicable District policies. The District does not provide reimbursement for the cost of alcohol purchased in connection with a reimbursable meal or work-related function, or (b) the cost of parking violations or traffic violations/citations.
3. Subject to any Board of Education-authorized exceptions, the amount of the reimbursement shall not exceed the lesser of the actual expense incurred or the maximum reimbursement amount established by the District for the expense (if any). The Board of Education authorizes the District Administrator or the Director of Finance and Operations at their discretion and with written documentation, to approve a deviation from any standard maximum reimbursement amount where they determine that circumstances beyond the reasonable control of the employee justify the deviation and that doing so is in the best interests of the District.
4. The employee substantially complied with District procedures regarding expense reimbursement, as further established by the administration, and with any supervisory directives related to the expense. At a minimum, the administrative reimbursement procedures shall:
 - a. Be consistent with the requirements for an accountable expense reimbursement plan under Internal Revenue Service standards, such as that the recipient of reimbursement must account for each expense within a reasonable period of time;
 - b. Address supervisory signoff/review of reimbursement requests; and
 - c. Require the employee to provide adequate substantiation of each reimbursed expense via District-approved documentation (e.g., itemized receipts).
5. If applicable, the employee followed all procedures required to obtain reimbursement of an expense under a specific state, federal, or private funding source, such as a grant.
6. No employee may be the individual who gives final approval for reimbursement of their own reimbursement requests or who approves any exceptions related to their own reimbursement requests.

The District may deny a request for reimbursement, in whole or in part, if an employee fails to meet any of the above-listed requirements in connection with a reimbursement request. In addition, the

District reserves discretion to deny reimbursement of any expense for which the employee did not obtain appropriate advance supervisory approval.

An employee must promptly return any excess reimbursement/payment (e.g., upon the recipient's own calculation/discovery or upon receiving notice if an error or overage is first discovered by another person). Failure to follow the District's expense reimbursement policies and procedures is also grounds for discipline.

Legal Ref: 118.24(5) WSS; IRC Sec. 62; IRC Sec. 162

Cross Ref: 537.2 Professional Development Opportunities for Licensed Staff, 537.2 Rule, Guidelines for Staff Attendance at Professional Development Events; Employee Handbook

Adopted: 12/18/78

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