

Book	POLICY MANUAL
Section	600 FISCAL MANAGEMENT
Title	EXPENSE REIMBURSEMENTS
Code	671.2
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The School Board 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 School Board, the administration may approve reimbursement of an employee's work-related expenses if the Superintendent, 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 and does not materially conflict with District policies.
3. Subject to any School Board-authorized exceptions, the employee must have obtained advance approval from the District to incur the expense, either generally or specifically — such as by policy, by contract, or by an authorized supervisor.
4. Subject to any School Board-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 District may set a maximum reimbursement amount (or rate) via a general schedule approved by the School Board, via an approved contract or grant, or via a supervisory directive that is issued in connection with a specific situation that is not covered by a general schedule.
5. The employee substantially complied with District procedures regarding expense reimbursement, as 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; Address supervisory signoff/review of reimbursement requests; and
  - b. Require the employee to provide adequate substantiation of each reimbursed expense via District-approved documentation (e.g., itemized receipts are required and the lack of an itemized receipt will result in a denial of the requested reimbursement).
6. 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.
7. No employee may be the individual who gives final approval for reimbursement of his/her own reimbursement requests or who approves any exceptions related to his/her 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. 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 possible discipline. Employees who request expense reimbursement and supervisors who authorize and approve reimbursable expenses are further expected to adhere to the following guidelines and parameters regarding expense reimbursement:

1. District employees are expected to be reasonably diligent in avoiding excessive costs and in utilizing reasonable, low-cost, carpooling, and other fiscally-responsible options.
2. The primary intent of the expense reimbursement process is to reimburse employees for personal, but work-related eligible expenses (such as those incurred while traveling for a business purpose). While occasional reimbursement for direct employee purchases of goods or services that are ultimately delivered to the District may be necessary in unusual or emergency circumstances, supervisors and employees shall not use the expense reimbursement process to regularly contravene or willfully avoid the District's purchasing, procurement, and payment procedures for such goods or services.
3. The District does not reimburse employees for any of the following:
  - a. The cost of any alcohol purchased in connection with a reimbursable meal or work-related function.
  - b. The cost of parking violations or traffic violations/citations incurred while operating a personal vehicle for work-related business
  - c. The cost of any personal entertainment and social events (e.g., a golf outing) that may be associated with a conference, convention, training, or similar event.
  - d. Additional costs attributable to the employee's family member(s) or other guest(s).

Legal

[Section 118.24\(5\) \[authority to reimburse certain expenses incurred by administrators related to approved professional development\]](#)

[IRC Section 62 \[definition of adjusted gross income\]](#)

[IRC Section 162 \[deductions for trade or business expenses, generally\]](#)