

Central Linn School District 552-C

Code: **DLC**
Adopted: 3/13/95
Revised: 4/14/05

Expense Reimbursements

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements consistent with Internal Revenue Service requirements. A properly completed and approved travel reimbursement claim form must be submitted prior to reimbursement.

END OF POLICY

Legal Reference(s):

ORS 294.155

ORS 332.107

OAR 581-022-1660 Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).
Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).