



Code: **DLC**
Adopted: 4/18/89
Revised: 3/11/02

Expense Reimbursement

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

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.

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463).