Policy Name: Classified Personnel Reimbursement of Travel Expenses

Policy Code: 8.14

Date Adopted: R/A 5/21/12

TRAVEL EXPENSES

The Board of Education authorizes the reimbursement of professional personnel for travel expenses incurred as a requirement of their jobs. Reimbursement may be made for travel which is at the request of, or has received prior approval from, the Superintendent and said employee's immediate supervisor. Such reimbursement shall be at a rate as set by the Board in accordance with established procedures. Prior approval for all travel shall be obtained before any travel expenses can be incurred.

EDUCATIONAL EXPENSES

The Board recognizes that as the curriculum is expanded and new educational programs are added to the district schools, some members of the faculty may require additional education to be qualified to implement the new programs. The Board also recognizes the district's responsibility in sharing in the cost of this additional training under certain conditions. The criteria for reimbursement and expense elements allowed are as follows:

1. **Mileage reimbursement will be made at the rate of thirty-seven (37) cents per map mile. The map mileage shall be counted from official station (Wynne) or from home, whichever is closer. Group travel will be utilized whenever practical and advantageous to the school.**

2. **Actual expenses of lodging will be reimbursed when common sense dictates the necessity for overnight accommodations. A hotel/motel receipt will be attached to the request for reimbursement. Reimbursement for lodging expenses will be made only in instances that have prior approval from the director.**

3. **Reimbursement for meals will be paid up to the following rates for in-state travel: (Please turn in actual amount spent.)**

Hot Springs/Little Rock		Other Cities in AR	
Breakfast	$ 8.00	Breakfast	$7.00
Lunch	$ 10.00	Lunch	$9.00
Dinner	$ 16.00	Dinner	$15.00

*** For all other cities in the State, current amount allowed by the IRS is $31.00 per day. Meal reimbursement not in line with the parameters of this policy is considered income by the IRS and must be reflected in the district's income statement for the employee receiving the reimbursement.**

4. **Reimbursement for meals will be paid up to the following rates for out-of-state travel: (Please turn in actual amount spent.)**

Breakfast	$ 10.00
Lunch	$ 14.00
Dinner	$ 20.00

5. **All requests for expense reimbursement will be made on standard Wynne School "Travel Expense Reimbursement Forms" and will be approved by the superintendent.**

Expenses not covered

The district shall not reimburse the following items/categories of expenses.

- **Alcoholic beverages;**
- **Entertainment expenses – including sports or sporting events; pay per view or game expenses at motels;**
- **Replacement due to loss or theft;**
- **Discretionary expenses for items such as clothing or gifts;**
- **Medical expenses incurred while on route to or from or at the destination of the reason for the travel;**
- **Optional or supplementary insurance obtained by the employee for the period covered during the travel; and**
- **Tips, other than those required by the source of the expense, e.g. a restaurant which adds a tip to the bill for all groups of six or more.[4]**

Credit Cards

Only those employees specifically issued credit cards to be used in the performance of their jobs to purchase goods, services, or supplies on behalf of the district shall be allowed to use such cards. Employees who incur reimbursable expenses as defined in this policy are expected to pay for them initially by any means they choose and then submit their request for reimbursement. The district assumes no responsibility for the payment of any personal credit card charges incurred by a district employee.

Airport Associated Expenses

Receipts for airport associated expenses are required for reimbursement. All airline flights shall be by coach/economy class. Upon arrival at their destination, employees are expected to take the less expensive option between a taxi and an airport shuttle service to his/her hotel or meeting site. When circumstances dictate that a rental car is necessary and/or the most economical approach to the travel requirements, the least expensive car that will accomplish the job should be rented.

Notes: The following IRS publications were used in the development of this policy.
15-A, 15-B, 463, 535, 1542, and the Fringe Benefit Training Guide

Legal References:
Ark. Stat. Ann. 80-213, 80-219, 80-509

Cross Reference: Policy 7.12