

Section: **MANAGEMENT SUPPORT**

Policy Title: **Reimbursement for Travel Expenses**

The necessary expenses of a director, administrator, staff member or designee of the district incurred in the course of performing services for the district, whether within or outside of the district, may be reimbursed in accordance with the approval and reimbursement procedures of the district. For purposes of this policy, travel expense includes amounts paid for use of personal automobiles for mileage, other transportation, and reimbursement of lodging and related items that are necessary while in the conduct of official business of the district. Meals, including gratuities, will be paid at a per diem rate, or reimbursed on a receipt basis, provided the amounts of the receipts do not exceed the per diem rate. A staff member or district officer may be reimbursed for gratuities not exceeding customary percentages for the cost of meals as well as reasonable amounts for such services as baggage handling when the costs are incurred while the individual is engaged in district business or other approved travel.

Reimbursement for meals, including gratuities, shall be made pursuant to the federal internal revenue code and internal revenue service regulations.

Legal References:	RCW 28A.320.050	Reimbursement of expenses of directors, superintendents, other school representatives, and superintendent candidates – Advancing anticipated
	42.24.090	Municipal corporations and political subdivisions – Reimbursement claims by officers and employees – Detailed account – Travel allowances and allowances in lieu of actual expenses – Certification – Forms

Ch. 3, Sec. 4, Page 1

School Accounting Manual

Management Resources:

*Policy News*, April 2005

Credit Card Policy Updated

*Policy News*, December 1999

IRS rules impact travel reimbursement

Adopted: February 12, 2007

Revised: January 26, 2009

Revised: March 22, 2010