

REIMBURSEMENT FOR TRAVEL EXPENSES

The actual and necessary expenses of a director, administrator, staff member or designate 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, other transportation, and actual expenses or reimbursement in lieu of actual expenses for meals (per diem), lodging and related items that are necessary while in the conduct of official business of the district. A staff member or district officer may be reimbursed for gratuities not exceeding customary percentages 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 travel expenses 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
	42.24.90	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

Adoption Date:

Reimbursement for Travel Expenses

In District Travel Expenses

School personnel who use their personal vehicle for travel within the district shall be reimbursed at the mileage rate as defined by the internal revenue code and applicable regulations. The following rules apply for reimbursement:

- Employees are required to track miles using a mileage log. This report must show each point of departure, destination and total miles. Travel to and from home will not be reimbursed.
- Request for reimbursement must be on the travel reimbursement form which must include the budget category to which the reimbursement is to be charged and be signed by the employee and immediate supervisor. The reimbursement and mileage log must be sent to the district business office at least 10 days prior to a regularly scheduled board meeting.
- Travel reimbursement claim forms should be submitted on a monthly basis.

Out-of-District Travel Expenses

School personnel who find it necessary as part of their job to travel out-of-district shall be reimbursed for expenses in accordance with the following:

- A travel authorization form must be completed by the employee and approved by the staff member's immediate supervisor and business manager prior to travel requiring an overnight stay.
- Out-of-State travel for staff and student groups must be approved by the Superintendent or designee and the Board of Directors. Portland, Oregon is not considered out-of-state.
- Student trips within the state requiring an overnight stay must be approved by the building principal and Superintendent or designee.
- The travel authorization form must show meals, lodging, transportation, registration and any other estimated expenses for which reimbursement shall be requested upon completion of travel and the budget category to which reimbursement is to be charged.
- The reimbursement must include original receipts for all expenses claimed except meals and personal vehicle mileage.
- School employees are required to use a district vehicle when available unless otherwise approved by the Superintendent or designee. If a district vehicle is not available the employee will be reimbursed for mileage at the current IRS rate. Documentation from the transportation department will be required verifying no district vehicle is available. If more than one employee is traveling to the same event the district will only pay mileage for 1 vehicle per 4 attendees. If a district vehicle is available and an employee chooses to use their personal vehicle they will not be reimbursed unless approved by the Superintendent or designee.
- Hotel and motel expenses are expected to be at reasonable and justifiable rates. The government or conference rate (whichever is lowest) should be requested. Itemized receipts are required for reimbursement.
- Travel destinations within a 50-mile radius of the district are not eligible for lodging expenses.

- Lodging expenses will be paid for district employees only. If traveling with a spouse or family member, only the single room rate will be paid.
- Reimbursement will be made for transportation such as airfare, bus tickets, taxis, and/or local transportation. Itemized receipts must be included with the travel reimbursement claim form.
- If an employee is requesting airfare (coach rate) this must be approved by the Superintendent or designee. This option should be used when it is the most economical means of travel. The purchase of airfare can be processed on a purchase order or can be paid for by the employee and submitted on the travel expense claim form. The lowest possible rate must be attempted for all air travel.
- Meal reimbursements for out-of-district travel will be based upon guidelines provided by the Washington State Office of Financial Management and US General Services Administration. The per diem amounts, including tax and tip, are available at www.ofm.wa.gov/resources/travel/colormap.pdf. There is also a link on our website. No reimbursement will be made for meals included in the cost of the registration or when the hotel provides a continental breakfast. A copy of the conference agenda and/or registration listing provided meals is required documentation for meal per diem.
- Meals without an overnight stay are not reimbursable.

To earn **breakfast** you must be in travel status by 7:00 a.m.

To earn **lunch** you must be in travel status by 11:00 a.m.

To earn **dinner** you must be in travel status by 6:00 p.m.

To earn **full day per diem** you must leave by 7:00 a.m. and not return before 6:00 p.m.

Non-Reimbursable Expenses

- Alcoholic beverages
- Meal costs that are included in the registration fee
- Room service meals
- Breakfast, if hotel provides a continental breakfast
- Personal telephone calls, postage and memberships
- Mileage to and from home
- Entertainment