

## REIMBURSEMENT FOR TRAVEL EXPENSES

It is the purpose and intent of this policy to reimburse district elected and appointed officials and employees for their actual and necessary travel expenses incurred in the conduct of their official business for the school district. Authorized travel shall be consistent with budgets provided for such purpose and all expenses incurred under this policy must be charged to a travel expense line item. It is assumed and expected that expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of the school district and its desire to minimize travel costs.

For purposes of this policy:

- Travel expense includes amounts paid for use of personal automobiles, other transportation, and actual expenses or reimbursement for meals, lodging and related items that are necessary while in the conduct of official business of the district.
- Employee shall mean elected officials, appointed officials, certificated and classified personnel employed by the Eastmont School District.
- Travel status, as defined by the Internal Revenue Service, is being away from one's tax home overnight. Generally, your tax home is the entire city or general area where your main place of business or work is located, regardless of where you maintain your family home.

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 expense of directors, other school representatives, and superintendent candidates — Advancing anticipated expenses
RCW 42.24.090	Municipal corporations and political subdivisions — Reimbursement claims by officers and employees
Ch. 3, Sec 4, Page 1	School Accounting Manual
IRS Publication 15-B	Employer's Tax Guide to Fringe Benefits

Management Resources:

<i>Policy News</i> , April 2005	Credit Card Policy Updated
<i>Policy News</i> , December 1999	IRS rules impact travel reimbursement