

### 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, 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 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 travel expenses will be made pursuant to the federal internal revenue code and Internal Revenue Service regulations.

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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

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## **Reimbursement For Travel Expenses**

### **Travel Request**

- A. Applications for all out-of-district travel, are made on district form “Prior Approval Travel Authorization” to be submitted at least one week before the expected departure date when possible. Each request must first be approved by the Superintendent or designee.
- B. Personnel in district-wide supervisory or itinerant positions will submit their request to the administrator to whom they are directly responsible for their recommendation and transmittal to the Superintendent or designee.
- C. All personnel directly responsible to the Superintendent will submit their request to the Superintendent.

### **Guidelines For Travel Expenses**

School district vehicles or commercial transportation shall be used whenever feasible.

- A. School district vehicles will be assigned in the following priority:
  - 1. 1st priority - will be for those requests that have students as passengers.
  - 2. 2nd priority - will be for those requests that involve two (2) or more people going to the same conference.
  - 3. 3rd priority - will be for individuals requesting a vehicle to go to a conference.
- B. Credit cards are in the glove compartment of school district cars. Sales slips for gas are to be turned in with your expense vouchers. An emergency directions card will be in each glove compartment with instructions to follow if you should have a mechanical failure or be involved in an accident.
- C. Vehicles will be picked up at and returned to the transportation facility. The user should remove all debris and put the credit card and keys in the slot in the door of the facility provided for that purpose.
- D. Should travel necessitate commercial transportation (bus, airplane, train) the district will help to work with a travel agency or make other appropriate arrangements.

### **National Meetings**

Attendance of individuals at national meetings shall be on approval of the Superintendent with consideration for the availability of funds.

Travel Expense Reimbursement

- A. Mileage - Employees required to use their automobiles on school business, which is approved for reimbursement, will be reimbursed at the applicable Office of Financial Management (OFM) rate at the time the travel occurred. Mileage allowance will be adjusted whenever the OFM adopts revised allowances. Mileage will be determined by using an online map such as Google maps or actual mileage supported by the monthly mileage chart showing point of departure and destination.
- B. Lodging - Reasonable lodging expenses, not to exceed the single occupancy rate, will be reimbursed to employees on travel status. All lodging costs must be supported by receipts. Lodging expenses may be accommodated via any of the following:
- district purchase orders
  - district credit card
  - reimbursement to the employee
- C. Meals
1. When the employee is in travel status three or more hours more than their regularly scheduled work shift, the cost of meals reimbursable by the district will be limited to either the lesser of the actual cost or \$61.00 per day within the State of Washington subject to the limitations detailed below. *All meal reimbursements must be supported by itemized receipts.*
    - Breakfast \$ 15.00
    - Lunch \$ 18.00
    - Dinner \$ 28.00

In compliance with IRS rules, reimbursement for meals will be reported as compensation unless lodging expenses are also incurred.
  2. Cost of meals incurred while on travel status outside the State of Washington will be reimbursed at actual cost as substantiated by receipts. Tips will be reimbursed up to 20 percent and will be inclusive of the daily total. Reimbursements in excess of the per-meal in-state limitations will be allowed in those instances where it is deemed that the employee was in a “high cost” location.
  3. If meals are provided in connection with a conference, those meals (if cost is included in registration fee) are not reimbursable to the employee.

Travel Expense Reimbursement Claims

- A. Mileage - Claims for mileage expenses with the school district will be submitted monthly on the “In-District Mileage Claim” form.
- B. Claims for expenses incurred while on authorized travel shall be presented to the

must be attached to the "Travel-Related and Miscellaneous Expense Reimbursement Form". All expenses must be supported by receipts.

- C. Any travel expenses that are not submitted within 30 days of the date of return will not be honored unless special circumstances warrant the delay
- D. Travel expenses incurred via district credit card are subject to the same limitations and reporting requirements as stated herein.
- E. Additional specific limitations and clarifications for travel expenses are detailed on the "Travel-Related and Miscellaneous Expense Reimbursement Form".

#### Non-reimbursable Expenses

The following expenses are not reimbursable:

- A. Alcoholic beverages, meals or snacks other than regular meals.
- B. Personal telephone calls, postage, and memberships.
- C. Mileage to and from home.
- D. Mileage for school levy promotions and other nonofficial school functions.
- F. Entertainment, including cost of in-room movies.
- G. Expenses for travel extending beyond the time required for the meeting or business, unless it is in the district's financial interest to extend the travel over a Saturday night or such other rate advantages.
- H. Expenses incurred by non-employees traveling with the staff member, including room surcharges.