

412L EXPENSE REIMBURSEMENTS

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to identify school district business expenses that involve initial payment by an employee and qualify for reimbursement from the school district, and to specify the manner by which the employee seeks reimbursement.

II. AUTHORIZATION

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees, tips, and other reasonable and necessary school district business-related expenses.

III. REIMBURSEMENT

- A. Requests for reimbursement must be itemized on the official school district form and are to be submitted to the designated administrator. Receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached to the reimbursement form.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

IV. AIRLINE TRAVEL CREDIT

- A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.
 - 1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.
 - 2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

- B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.
- C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

V. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

VI. EMPLOYEE EXPENSE REIMBURSEMENT

BE IT RESOLVED that the following Reimbursement Schedule be followed for approved claims:

- *A. Daily out-of-district meal per diem: for all day over night meetings.***

A per diem rate in an amount to be established by the School Board will be paid by the District. Per diem claims should be made on the District claim vouchers with an attached copy of the meeting schedule. The superintendent must approve the voucher. If the claim is made before the out-of-town meeting, it also must be approved by the superintendent. These per diems paid with an expense voucher and are not taxable.

- B. Direct expense reimbursement method:***

All qualifying non-Per Diem meal expenses should be submitted to the Superintendent on the District Claim Voucher. If meals are included in a workshop, meeting, or conference then a Daily Meal Per Diem will not be approved. Expense reimbursements for overnight meetings are not taxable but will be reimbursed on the next available payroll following submission of correct preapproved reimbursement vouchers. If expense reimbursements are requested for a meeting that is not over night, an additional verification form linking the name and address of a witness to link the business related purpose is needed. These reimbursements are taxable and will be reimbursed on the next available payroll following submission of the correct preapproved reimbursement vouchers. Effective: 7/1/2013

***C. Mileage:**

Mileage will be approved at the allowable rate established by the School Board and submitted on the District Claim Voucher for School Board approval to the Superintendent. Odometer readings are required. These expense reimbursements are not taxable but will be reimbursed on the next available payroll following submission of correct preapproved reimbursement vouchers. Effective: 7/1/2013

***D. Purchase of classroom supplies, etc.:**

Sales receipts are required attached to the signed and dated Claim Voucher. Any purchasing of this type should be occasional. The regular purchase order is recommended except in cases of special circumstances.

E. In-town purchases by teachers or students:

All in-town purchases for a classroom teacher must be approved in advance. All Student Activity purchase request must be on a Student Activity Claim Voucher, signed by the Advisor and Principal. Give the voucher to the local merchant.

**All claims must be submitted on the correct Claim Voucher.*

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members).