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West Central Area Schools Policy 412
Orig.: 1995
Rev. 2008

412 EXPENSE REIMBURSEMENT

[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.

C. Reimbursement rates include:

Mileage - Will be paid at the current allowable IRS rate.

Lodging – Actual reasonable costs when performing their duties.

a. The required activity is beyond a 90 mile radius of the School Board or Employee's work site; or

b. The required attendance at the activity begins early in the morning or continues into the evening.

Meals – The actual cost of the meal, including a reasonable gratuity shall be paid to the Board members and employees at the following rates when on school district business overnight or part of a business/educational meeting away from one's regular work site.

Maximum Reimbursement for Meals	
Breakfast	$ 15.00
Lunch	$ 15.00
Dinner	$ 20.00

or actual cost within per diem guidelines.

D. When a meal is provided as a part of a lodging agreement, such as a continental breakfast included with the room charge, or when a meal is included in a workshop package, that meal allowance is not eligible for reimbursement or combining.

In unique situations, such as when meals are "skipped" or unavailable, eligible meal allowances may be combined to cover the cost of a more expensive meal.

Receipts are required for any reimbursed business expense to qualify as non-taxable.

E. All employee business expenses will be reimbursed and charged taxable or non-taxable based on the claim submitted.

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.

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.