

## **412 EXPENSE REIMBURSEMENT**

### **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**

- A. All school district business expenses to be reimbursed must be approved prior to the actual expense occurring 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. The school district will not reimburse for sales tax incurred on what could have been exempt if purchased by the school district or alcohol.

### **III. REIMBURSEMENT**

- A. Requests for reimbursement must be itemized on the official school district form or electronically and are to be submitted to the designated administrator within 60 days of the expenditure. Detailed receipts for lodging, commercial transportation, registration, and other reasonable and necessary expenses must be attached. Requests for travel, registration, etc. will be processed after the date of occurrence in the event of a cancellation.
- B. Reimbursement for meals may be claimed under the following circumstances:
  - 1. Breakfast up to \$10, providing the employee is required to leave his/her work location before 6:00 a.m. or is away from home overnight.
  - 2. Lunch up to \$15, providing the employee is in travel status more than 35 miles away from his/her work location or is away from home overnight.
  - 3. Dinner up to \$25, providing the employee is required to return after 7:00 p.m. or is away from home overnight.
  - 4. Employees shall not claim or be entitled to reimbursement for meals when meals are included in registration fees paid by the school district.
  - 5. Discretionary tips will be reimbursed up to 15%.
- C. Automobile travel shall be reimbursed at the business mileage rate set by the

Internal Revenue Service. Travel within the school district by employees for job-related activities may be reimbursable with administrator approval. There will be no reimbursement for travel to or from an employee's site of employment to or from his/her home. Commercial transportation shall reflect economy fares and shall be reimbursed only for the actual cost of the trip.

#### **IV. CREDIT**

- A. Employees utilizing school district funds to pay for expenses are required to ensure that any credits or other benefits issued by any vendor accrue to the benefit of the school district rather than the employee.
  - 1. To the extent an vendor 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 60 days of receipt of the credit or benefit.
  - 2. Reports of the receipt of credit or benefit shall be made in writing and shall include verification from the vendor as to the credit or benefit received. Reimbursement for expenses will not be made until such documentation is provided.
- B. Employees who have existing credits or benefits issued by vendor based upon previously reimbursed expenses for school district purposes will be required to utilize those credits or benefits toward any subsequent expenses related to school district purposes, prior to reimbursement for such expenses, to the extent permitted and/or feasible.
- C. The requirements of this section apply to all expenses, regardless of where or how the items are purchased.

**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).