



*MSBA/MASA Model Policy 412*

*Orig. 1995 Rev. 2008, 2017*

*Adopted February 21, 2017*

## **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**

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**

Employees of Independent School District No. 282 will be reimbursed for actual expenses incurred while attending an authorized conference, convention, seminar, workshop, or meeting. Reimbursement for actual expense will be made in accordance with the following:

A. Travel

- 1. Commercial air fare at the lowest rate available, or lowest rate air fare in lieu of personal automobile mileage.
- 2. Personal automobile mileage, when approved in advance, as per employee contract or Board policy.
- 3. Mileage to and from the airport at the current IRS mileage rate.

B. Meals (*Out-of-State*)

- 1. Reimbursement for meal expenses, including tax and gratuity, shall be the actual cost of the meal, *not to exceed \$11.00 for breakfast, \$12.00 for lunch, and \$23.00 for dinner. The total, including incidentals, shall not exceed \$51.00 per day.* Receipts for all meals are required. When overnight travel includes a full day (from before a normal breakfast time to after the dinner hour) the traveler will be reimbursed for actual costs not to exceed the total daily meal rates. Alcoholic beverages are not reimbursable as part of the meal allowance.

C. Meals (*In-State*)

1. Reimbursement for meal expenses in the Twin City Metropolitan Area will be made only when meals are part of a registration, or when they are in conjunction with an authorized activity.
2. Reimbursement for meal expenses, including tax and gratuity, are *not to exceed \$10.00 for breakfast, \$11.00 for lunch, and \$22.00 for dinner. The total shall not exceed \$43.00 per day.* Receipts for all meals are required.

D. Lodging

1. Reimbursement for lodging will be the actual cost of lodging for the employee when supported by a lodging statement.
2. Double occupancy with another District staff member is required when appropriate.
3. Lodging in the Twin Cities will be reimbursed only when the employee is supervising students as part of an approved activity, or when a particular situation makes it mandatory that the employee stays overnight.

E. Miscellaneous

1. Parking expenses incurred in conjunction with an approved activity will be reimbursed at the actual cost of parking. A receipt is required.
2. Registration fees incurred in conjunction with an approved activity will be reimbursed. A receipt is required.
3. Reimbursement for the cost of transportation to and from the airport and hotel/motel shall be the actual cost of the transportation. A receipt is required.
4. Attendance at meetings/conferences where accommodation packages are purchased (lodging, meals, fees, etc.) will be reimbursed at the actual cost of the package.

A request for reimbursement of expenses must be submitted on forms provided by the Business Office. Payment will be made after approval by the School Board.

In extenuating circumstances arrangements for deviation from this policy can be made with approval of the Superintendent prior to the travel.

**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).