

**EXPENSE REIMBURSEMENT**

- I. It shall be the policy of the School Board of Lakes International Language Academy (the School) to reimburse employees for authorized expenses incurred in carrying out activities on behalf of the School, including travel where such travel is deemed to be of value to the School. The School recognizes that total compensation paid to employees must be reasonable and accountable.
  
- II. Travel outside of Forest Lake's normal area of operation, which includes the seven-county metro, shall be reimbursed:
  - A. Lakes International Language Academy follows the federal IRS travel per diems for privately owned vehicle reimbursement rates.
  
  - B. For public conveyance at tourist class airplane fare or upgrade at the Director or Board's discretion. (Receipts required)
    1. Normally, approval will be granted for travel by the least expensive mode of transportation; although consideration should be given to other factors such as time spent away from the job, extra meals and lodging. Consideration should be given to car rental as an affordable option, particularly for a group. Carpools are encouraged whenever possible.
  
    2. Tickets bought by Lakes International Language Academy remain Lakes International Language Academy property.
  
    3. Employees and board members may request reimbursement for mileage that falls outside of this policy if it is a hardship that would preclude them from attending the off-site event.
  
  - C. For lodging at actual cost (receipts required).
  
  - D. Lakes International Language Academy follows the State of Minnesota meal per diems for domestic travel and the combined hotel and meal per diem for international travel. The purchase of alcoholic beverages will not be reimbursed. Tips for meals will be reimbursed up to 20%.
  
  - E. For legitimate miscellaneous expenses at meeting site at actual cost (such as registration fee and cab fare).
  
  - F. If actual costs exceed the per diem limitations, the Executive Director will review and make specific recommendations for reimbursement.

G. All receipts must be original.

**III. Reimbursement of Other Expenses**

- A. It shall be the policy of the School Board to reimburse employees for authorized expenses incurred while carrying out activities for the school.
- B. There must be a business reason for the expense.
- C. The employee must present original itemized receipts prior to reimbursement.
- D. Tax indemnification and gross-up payments (paying income then paying extra to cover taxes paid) are not allowed.
- E. Discretionary personal spending accounts funded by the school are not allowed. Purchases must be approved and the purchasing procedure outlined in Policy 220 must be followed.
- F. Housing allowances and residences for personal use are not allowed.
- G. Health or social club dues or fees are not allowed.
- H. Personal services (such as maid, dry-cleaning, and childcare) are not allowed.

Adopted: 05/17/2004  
Amended: 12/08/2008  
Reviewed: 02/10/2011  
Amended: 02/12/2015

Amended: 02/12/2019