

# Woodburn School District 103

Code: **DLC**  
Adopted: 10/21/91  
Revised/Readopted: 8/19/99, 3/21/02, 10/21/04  
Orig. Code(s): DLC

## Expense Reimbursements

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

END OF POLICY

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### Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

Internal Revenue Code, 26 U.S.C., Section 162; 26 CFR 1.162-1.

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463).

### Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement