

Code: DLC
Adopted: June 24, 2006
Revised: May 16, 2023

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. (GSA.gov per diem)

END OF POLICY

Legal Reference(s):

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000)