

## EXPENSE REIMBURSEMENT REGULATION

When traveling on district business, and after receiving approval for such travel from the superintendent, staff members shall make their own arrangements for event registration, transportation and lodging. To the extent feasible and appropriate, members of the Board of Education traveling on district business should arrange for event registration, transportation and lodging to be reserved by the District Clerk or the Superintendent's secretary or assistant, with payment made directly by the district. To the extent that appropriate expenses are not paid directly by the district, the district shall reimburse district employees, officials and members of the Board of Education for reasonable, actual and necessary out-of-pocket expenses incurred while traveling for approved school-related business, upon receipt of a completed voucher with itemized receipts along with approved attendance form. Subject to any requirements set forth in a collective bargaining agreement between the district and a labor organization representing some or all of the district's employees, the following rules shall guide the reimbursement of school related travel expenses:

### Transportation

- \* Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane. If traveling by private vehicle, staff members and Board members traveling to the same event or on other business for the district are expected to travel together to the extent practicable.
- \* If travel is by private automobile, provided the employee does not receive a monthly or annual automobile reimbursement, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. If the employee is eligible for mileage reimbursement, parking, and tolls will also be reimbursed but gasoline will not.
- \* Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached to the voucher submitted by the attendee.
- \* Air travel is allowed when travel by air, rather than a different conveyance, is determined by the Board President or the Superintendent to be in the district's best interest. Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to late booking.

Deleted: Parking

### Lodging

- \* Persons traveling on district-related business are expected to secure the most reasonable rate for necessary hotel accommodations. The district will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location, or, when the rate is pre-determined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the pre-determined rate notwithstanding what the federal travel reimbursement rate is. Hotel accommodations at a rate other than the most reasonable rate or a pre-determined rate described above will be reimbursed only if approved by the Board President (for members of the board and the Superintendent) and the Superintendent (for all others) prior to stay.

Meals

Persons subject to this policy traveling for district-related business shall be reimbursed for meals at the rate of \$55.00 per day for each full day on which the person is on an overnight trip. The district will not reimburse for the cost of meals incurred during a single-day event or business travel (i.e. travel that does not require an overnight stay), unless the cost of the meal is included in the event or program that the staff member or Board member is attending, in which case the actual amount charged for the event or program will be reimbursed.

**Deleted:** Reimbursable meal charges, including taxes and gratuities, for persons...

**Deleted:** the lesser of actual meal expenses or the following per diem amount for meals: \$10.00 (breakfast); \$15.00 (lunch); \$30.00 (dinner)...

The district will not reimburse persons traveling for district-related business for the cost of a meal or food purchased for any individual other than the district employee or Board member seeking reimbursement.

**Deleted:** The district will not reimburse persons traveling from district-related business for the cost of alcoholic beverages purchased with a meal or otherwise. The gratuity for which reimbursement will be provided shall not exceed eighteen (18) percent of the cost of the meal exclusive of taxes. If the person seeking reimbursement submits a receipt for meals that does not include a gratuity, the person shall claim reimbursement for the gratuity actually provided, of an amount not to exceed eighteen (18) percent of the cost of the meal, exclusive of taxes....

Personal Expenses

The district does not reimburse persons traveling on district-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, alcoholic beverages, theater and show tickets, and telephone calls and transportation costs unrelated to district business.

**Deleted:** , unless two or more Board members and/or employees are traveling together, in which event the district will reimburse one individual for the cost of meals paid for by that person on behalf of all district participants, subject to the per person limit set forth above. The individual submitting such claim must identify each participant at such meal or whose food was purchased...

Taxes

The district shall not reimburse persons traveling on district-related business for sales taxes or other taxes charged for transportation or lodging for which the person can present the district's tax-exempt certification. The person traveling on district-related business is responsible for obtaining from the Business Office a copy of the district's tax-exempt certification at the time travel arrangements are approved, and is responsible for providing the tax-exempt certificate to the transportation provider and/or lodging provider prior to or at the time payment is made, to ensure that taxes are not charged. The person is expected to return the certificate to the Business Office at the conclusion of travel, unless the certificate is retained by the vendor. Misuse by any person of the district's tax-exempt certificate shall result in disciplinary action and other sanctions, as appropriate.

Cross-ref: 2521, School Board Conferences, Conventions, Workshops  
6830, Expense Reimbursement

Ref: General Municipal Law §§ 77-b; 77-c  
Opn. St. Comp. 93-12 (school district cannot reimburse expenses of spouse of attendee)

Adoption date: December 12, 2005

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***FOR FIRST READING 4-10-25 [REVISIONS TO CURRENT  
POLICY SHOWN IN TRACK CHANGES]***