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.

Approved 2008, Revised 2009, 2021, 6/17/24, 7/22/24, 9/2/25

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II. AUTHORIZATION

The Board will reimburse employees for normal expenses for hotel, food, registration, required materials, and commercial transportation and other reasonable and necessary expenses incurred while attending authorized conferences or other activities whose purpose is related to instructional or operational improvement in the District. Arrangements for attendance must be approved in advance by submitting the form, "School Related Absence/Staff Development-1" (SRA/SD-1), to the Superintendent or designee and entering their absence in the Sub-System Absence Reporting database. The participant may attend without loss of compensation in accordance with their contract and/or current procedure.

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. Individuals assigned to be in a travel status away from the employee's temporary or permanent work station shall be reimbursed as indicated below. Receipts are necessary for meal reimbursements .

C. When personal vehicle transportation is used in professional travel, the individual will be reimbursed at the IRS allowable mileage rate.

D. When prior approval has been granted by the Superintendent or designee, special expenses, such as registration or conference fees, banquet tickets or meals, car rental or ground transportation, etc. incurred as a result of school business shall also be reimbursed.

E. Advance payment may be made if the estimated cost of the travel expenses is expected to total expected to total at least three hundred dollars ($300.00) per person.

IV. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES

Meal Allowance

Employees assigned to be in travel status between the employee's temporary or permanent workstation and a field assignment shall be reimbursed for the cost of meals under the following conditions:

Breakfast reimbursements may be claimed only if the employee is on assignment away from his/her home station in a travel status or departs from home in an assigned travel status before 6:00 a.m.

Eligibility for noon meal reimbursement shall be based upon the employee being on assignment, over forty-five (45) miles from his/her temporary or permanent work station, and with the work assignment extending over the normal meal period. However, any employee may claim lunch

reimbursement when authorized by their supervisor as a special expense prior to incurring such expense.

Dinner reimbursements may be claimed only if the employee is on assignment away from his/her home station in a travel status overnight or is required to remain in a travel status after 7:00 p.m.

Only food and non-alcoholic beverages will be reimbursed.

If meals are included with the registration fee, no reimbursements will be provided.

Reimbursement Amount
The maximum reimbursement for meals, including tax and tip up to 20% of the total bill, shall be the current U.S. General Services Administration standard reimbursement rate. Standard meal reimbursement rates will be paid if the employee's meal exceeds the standard rates. Reimbursement will not be provided to employee without a receipt showing the purchase of a meal over the allowable meal time period.

Standard Rates: (The total standard reimbursement rate = $63.00 per day)

1. Breakfast Standard Rate = $16.00
2. Noon Meal Standard Rate = $19.00
3. Dinner Standard Rate = $28.00

The above amounts may be increased with prior approval of the superintendent or School Board Chair.

If seeking reimbursement, an itemized receipt is required.

Reimbursement of Supplies:
Employees will not be reimbursed the sales tax on the purchase of supplies.

Legal References: Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References: Policy 214 (Out-of-State Travel by School Board Members).