

Series 800 – Business Procedures

Policy Title: EMPLOYEE TRAVEL COMPENSATION

Policy Code No. 803.9

Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses, following completion of the approved travel. Actual and necessary travel expenses shall include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

Travel Outside the School District

Travel outside the school district by employees, other than the superintendent, shall be pre-approved by the superintendent or designee. Pre-approval shall include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business.

Reimbursement for actual and necessary expenses will be allowed for travel outside the school district if the employee received pre-approval for the travel, and will be limited to pre-approved expenses. Pre-approved expenses for registration shall be limited to the actual cost of the registration. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed receipt, other than a credit card receipt, indicating the date, purpose and nature of the expense for each claim item. Failure to have a detailed receipt shall make the expense a personal expense. In exceptional circumstances, the superintendent or designee may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

Personal expenses paid for by the school district, including mileage, in excess of that required for the trip shall be reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Transportation within three hundred fifty miles radius of the school district administrative office shall be by automobile. If a school district vehicle is not available, the employee will be reimbursed at the rate per mile established by the Internal Revenue Service (IRS). Transportation outside of three hundred fifty miles radius of the school district administrative office may be by public carrier. Reimbursement for air travel shall be at the tourist class fares. Should an employee choose to travel by automobile, reimbursement shall be limited to the lesser of the public carrier amount or automobile mileage reimbursement amount. When travel is by public carrier, reimbursement for ground transportation will be limited to approved travel between home and airport, and/or airport and hotel. In exceptional circumstances, exceptions to the 300 350-mile travel rule may be granted by the superintendent or designee.

Pre-approved expenses for lodging are limited to the rate of a medium priced hotel in the area. Lodging expenses within a 50-mile radius of the school district administrative office are not allowed. Lodging or meals may be pre-approved for a larger amount if special circumstances require the employee to stay or eat at a particular site. For travel requiring an overnight stay, pre-approved expenses for meals

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up to \$24.00 per day are allowed. For travel not requiring an overnight stay, pre-approved expenses for meals up to \$8.00 per meal are allowed, and taxed appropriately under the IRS law. Alcoholic beverages will not be reimbursed. Meals may be pre-approved for a larger amount by the superintendent or designee.

Travel Within the School District

Employees required to travel in their personal vehicles between/among school district buildings to carry out the duties of their positions may be reimbursed at the rate per mile established by the IRS. It shall be the responsibility of the superintendent or designee to approve travel within the school district by employees.

An employee who is allowed an in-school district travel allowance shall have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Service.

The superintendent or designee shall be responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations shall include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

Date of Adoption	06/12/1995
Review Date	01/10/2011
Revision Date	01/23/2006

Legal Ref.: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 70A. 9-.11.
1980 Op. Att'y Gen. 512.
Internal Revenue Service Code

Cross Ref.: Board Policy
205.1 Board of Director's' Member Compensation and Expenses