

Adopted: 12/18/1997  
Revised: 08/24/2020

*Chisago Lakes ISD #2144  
29678 Karmel Ave.  
Chisago City, MN 55013*

## **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.

### **II. AUTHORIZATION**

All school district business expenses to be reimbursed must be approved by the supervising administrator. Such expenses to be reimbursed may include transportation, meals, lodging, registration fees, required materials, parking fees and other reasonable and necessary school district business-related expenses.

### **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. Lodging will only be reimbursed if the destination is 60 miles away or more and with prior approval from your immediate supervisor. The Superintendent may waive requirement in extenuating circumstances.
- B. Automobile travel shall be reimbursed at the mileage rate set by the school board. Commercial transportation shall reflect economy fares and shall be reimbursed only for actual cost of the trip.
- C. Meals will be reimbursed at the rate set by the school board. Meal reimbursements will be processed through payroll in the event that the reimbursement is to be taxed, based on IRS guidelines. For reimbursements the following criteria will be followed:

Breakfast: Breakfast reimbursements may be claimed if the employee leaves his/her temporary or permanent work location before 6:00 a.m. or is away from home overnight.

Lunch: Lunch reimbursements may be claimed if the employee is in travel status more than thirty-five (35) miles from their temporary or permanent work location or is away from home overnight.

Dinner: Dinner reimbursements may be claimed only if the employee is away from his/her temporary or permanent work location until after 7:00 p.m. or is away overnight.

#### **IV. AIRLINE TRAVEL CREDIT**

A. Employees utilizing school district funds to pay for airline travel are required to ensure that any credits or other benefits issued by any airline accrue to the benefit of the school district rather than the employee.

1. To the extent an airline will not honor a transfer or assignment of credit or benefit from the employee to the school district, the employee shall report receipt of the credit or benefit to the designated administrator within 90 days of receipt of the credit or benefit.
2. Reports of the receipt of an airline credit or benefit shall be made in writing and shall include verification from the airline as to the credit or benefit received. Reimbursement for airline travel expenses will not be made until such documentation is provided.

B. Employees who have existing credits or benefits issued by an airline based upon previously reimbursed airline travel for school district purposes will be required to utilize those credits or benefits toward any subsequent airline travel related to school district purposes, prior to reimbursement for such travel, to the extent permitted and/or feasible.

C. The requirements of this section apply to all airline travel, regardless of where or how the tickets are purchased.

#### **IV. ESTABLISHMENT OF DIRECTIVES AND GUIDELINES**

The superintendent shall develop a schedule of reimbursement rates for school district business expenses, including those expenses requiring advance approval and specific rates of reimbursement. The superintendent shall also develop directives and guidelines to address methods and times for submission of requests for reimbursement.

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

Minn. Op. Atty. Gen. No. 161 B-12 (January 24, 1989) (Operating expenses of Car)

Cross References: