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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, tips, 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.
- 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 the actual cost of the trip.

IV. REIMBURSEMENT PROCEDURE

- A. Expenditure reimbursements will be paid only when submitted on an appropriate claim voucher as supplied by the business office. All forms must include the originator's signature, authorizing signature, account number and adequate detail to delineate the expenditures. Receipts shall be provided for all expenditures except mileage.
- B. Properly authorized travel by train, plane, bus, etc., will be reimbursed upon showing proper receipt. Local ground transportation will be reimbursed and requires receipt, if available.
- C. If a personal automobile is driven in lieu of air travel, the school district will reimburse the lesser of either the less-than-first-class air fare for public transportation or the authorized mileage as provided by school policy or employment agreements. Personal use of automobiles will be reimbursed when authorized according to the maximum amount allowed by the Internal Revenue Service without requiring the reporting of such reimbursement as income by the

recipient on his or her federal tax return or as otherwise provided in the employee's employment agreement.

- D. Employees receiving a flat allowance per month for travel shall receive this reimbursement automatically on a monthly basis. This reimbursement will be for all travel within the seven-county metropolitan area unless otherwise provided in the employee's employment agreement. Mileage beyond the seven-county metropolitan area shall be paid at the approved mileage rate.
- E. Reimbursement for meals shall be provided when authorized.
- F. Individuals on an extended trip will be reimbursed for the actual amount of the cost of meals in an amount not to exceed the schedule of reimbursement as determined by the superintendent. Reimbursement for alcoholic beverages is not allowed.
- G. Any staff member paying for meals for other individuals shall obtain a receipt regardless of the amount expended.
- H. Food and drink consumed by staff members during the work day and at the normal work location shall be purchased at the employee's own expense. The superintendent may authorize the serving of food or drink at meetings where board members or staff members are present. Authorization shall be requested in advance of the meeting.
- I. The definition of school district within this regulation shall include travel to all schools leased or rented by the school district. Authorized use of personally-owned vehicles in connection with school district business shall be reimbursed according to the maximum amount per mile allowed by the Internal Revenue Service. The supervising administrator is responsible for authorizing all reimbursable travel. Prior approval must always be provided by the employee's immediate supervisor in order for travel allowance to be reimbursed.
- J. Reimbursement claim forms shall be submitted by the employee to the supervising administrator within forty-five (45) days of the incident for which reimbursement is being requested.
- K. All employees are expected to drive from their home to their first assigned work station of the day and from their last assigned work station of the day back home without reimbursement. Work stations within the school district may be changed from day-to-day without mileage being reimbursed. Any authorized travel between/among work stations during the work day is reimbursable.
- L. Reimbursement for lodging shall be provided when authorized. Receipts are required for reimbursement. Reimbursement shall be limited to authorized staff or board members only.
- M. When a staff member or a board member is accompanied by others, the difference

between the single accommodations and total cost shall not be reimbursed.

- N. Reimbursement for lodging within the seven-county metropolitan area shall be allowed only with prior approval by the Superintendent.
- O. Supply and equipment reimbursement will be paid only when submitted on an appropriate claim voucher as supplied by the business office. All forms must include the originator's signature, authorizing signature, account number and adequate detail to delineate the expenditures. Receipts shall be required for all expenditures.

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.

V. 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. § 15.435 (Airline Travel Credit)
Minn. Stat. § 471.665 (Mileage Allowances)
Minn. Op. Atty. Gen. 1035 (Aug. 23, 1999) (Retreat Expenses)
Minn. Op. Atty. Gen. 161b-12 (Aug. 4, 1997) (Transportation Expenses)
Minn. Op. Atty. Gen. 161B-12 (Jan. 24, 1989) (Operating Expenses of

Car)

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