#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.  EXPENSE REIMBURSEMENT

A. Car mileage for school business shall be paid at the current rate established by the Internal Revenue Service except in cases of out of state trips. The method of travel for out of state trips shall be determined by the superintendent. The superintendent and/or building administrator must authorize mileage for school business purposes.

B. Use of your personal car for school business does not entitle you to be paid for any property damage, towing, or personal injury to yourself or your auto. This provision does not exclude a claim for Workers’ Compensation benefits you may be entitled to under Minnesota law.

C. The maximum per diem allowance for board and room on authorized school business shall not exceed $150.00, without prior administrative approval.
D. If expenses exceed the regular per diem allowance for board and room for authorized school business, an itemized expense bill with receipts shall be submitted to his/her immediate supervisor for approval. Receipts for lodging will be presented in all cases.

E. The following employees shall be paid regular monthly mileage for the use of their cars in connection with their work: teachers who are regularly scheduled to work in two or more schools and who move between schools during the school day, $35.00 per month or payment up to the current rate established by the Internal Revenue Service (effective September 1, 2005) on the submission of a mileage voucher; teachers who are regularly scheduled to work in three or more schools and who move between schools during the school day and teachers supervising on the job trainees, $50.00 per month or payment up to the current rate established by the Internal Revenue Service (effective September 1, 2005) on the submission of a mileage voucher.

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)

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