

**South Coast Education
Service District**

Code: **DLC**
Adopted: 12/12/06
Readopted: 1/14/14
Reviewed: 8/2/17
Readopted: 2/13/18

Expense Reimbursements

The ESD will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).
INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.