

5.2 – 4.0 EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT POLICY

Statement of Policy

Expenses incurred by individuals for travel on behalf of the School District should be reimbursed by the School District. Reimbursement to individuals should be made upon approval by the Board of Education after proper presentation of supporting documentation, as defined below.

Definitions

Terms used in this policy are defined as follows:

1. "Travel" means transportation arrangements made or incurred by car, airplane, train, bus or other means or hotel accommodations and meals, for the purposes of advancing the interests of the school district. Travel may be within or without the school district. Travel does not mean transportation to and from the employee's residence or abode to the school district for employment.
2. "Employee" means any person employed by the school district or a member of the board acting in his capacity as a board member on behalf of the school district.
3. "Expenses" means any actual indebtedness incurred and paid by an individual employee on behalf of the school district, for the benefit of the school district or for the purpose of advancing the interests of the school district, with the intention of being reimbursed by the school district.
Expenses may include, but are not limited to, these items:
 - a. air, bus, taxi or train fares and car rentals;
 - b. meals, unless payment is made on a per diem basis established by the board;
 - c. hotel or motel accommodations;
 - d. other travel-related expenses when applicable, such as mileage; and
 - e. registration fees and meeting expenses.
4. "Receipt" means an invoice document issued by a vendor which has been paid as an expense by an employee. A receipt must contain the following information:
 - a. date indebtedness incurred;
 - b. date indebtedness paid;
 - c. amount paid;
 - d. amount of indebtedness;
 - e. who paid the indebtedness;
 - f. method of payment;
 - g. the purpose of the indebtedness including an itemized description of the goods or services purchased; and
 - h. the name, address and telephone number of the vendor.A credit card slip alone is not a receipt.
5. "Travel claim" is a document prepared by an employee who seeks reimbursement which contains the following information:
 - a. dates entering and ending travel status;

- b. points of travel;
 - c. mileage to and from destination(s) when personally owned vehicle is used;
 - d. amount per mile reimbursed;
 - e. air, bus or train fares when public transportation is used;
 - f. parking fees, taxi fares, car rentals and turnpike fees;
 - g. meals or per diem rate established by the board of education, if any;
 - h. purpose, time, location and those in attendance for meals;
 - i. hotel and motel expenses (claims should reflect whether room was shared);
 - j. registration fees and meeting expenses;
 - k. other school business expenses such as telephone calls, tips, etc., which properly occur during the time an employee is in travel status;
 - l. encumbrance to be charged for expense; and
 - m. by whom the travel activity was approved.
6. "Credit card slip" is the customer's copy of the credit card charge form. A credit card slip alone is not a receipt. To qualify as a receipt a credit card slip must be attached to a supporting invoice issued by the vendor which contains all the information required of a receipt.
7. "Vendor" means the individual or entity that provided the goods or services to the school district for which reimbursement is sought and a receipt for payment has been issued.
8. "Meals" means actual food expenses incurred while traveling outside the school district or within the school district if allowed by other board policies.
9. "Amount per mile reimbursed" will be based on the current IRS mileage reimbursement rate

Approval for Travel

- 1. Requests for travel for school personnel must be approved by the appropriate administrator and site principal if applicable. Requests are to be submitted on the prescribed form at least one (1) month in advance of travel if possible.
- 2. Administrators will exercise good judgment in the selection of meetings which are approved for reimbursed travel and are authorized to assign personnel to specific meetings.
- 3. There will be no advanced payments for travel. Upon request, however, the business office ~~will can~~ purchase ~~each~~ economy class airline tickets, ~~for the trip and will pay for~~ registration, and refundable accommodations.
- 4. After a travel request is approved, a purchase request must be filled out estimating the travel expenses. Proper itemization of travel requests shall include the following items:
 - a. Dates entering and ending travel status;
 - b. Points of travel;
 - c. Mileage to and from destination(s) when personally owned vehicle is used
 - d. Air, bus or train fares when public transportation is used;

- e. Parking fees, taxi fares, car rentals and turnpike fees;
 - f. Meals (unless per diem is used);
 - g. Motel and hotel accommodations;
 - h. Registration fees and meeting expenses; and
 - i. Other school business expenses such as telephone calls, etc. which properly occur ring the time a claimant is in travel status.
5. Out-of-district travel within the state may be approved. Travel to states bordering Oklahoma may be approved by the Superintendent. Out-of-state travel, beyond bordering states, will be submitted to Board members at Board Committee Meetings prior to the travel date(s).

Procedure for Reimbursement

To obtain reimbursement for travel expenses the employee must:

1. Prepare supporting documentation to the business office with attached receipts and travel claims. Requests for reimbursement with insufficient or incomplete documentation will be denied.
2. Submit supporting documentation with attachments to the business office within thirty (30) days after return from the trip. The purchase order for travel will be closed after thirty (30) days. The District Business Office designee will review the memorandum and attachments for completeness and accuracy. After complete, accurate claim is submitted with supervisor's approval, reimbursement will be issued.

Other Issues

1. Reimbursement requests not complying with these requirements will be denied unless unusual circumstances are presented to and approved by the board.
2. Reimbursements issued by the board are only for the actual amount of out of pocket expenses paid by the employee. No additional charges may be added by the employee and the employee may not obtain a warrant for funds he or she expects to pay or incur in the future.
3. The district will reimburse travel meal expenses by per diem at the rates established by the Board of Education.
4. According to Internal Revenue Service regulations, meal reimbursements are to be reported as taxable income, unless the employee is required to work extensive hours requiring rest or incur overnight lodging, and there is a substantiated business connection. When meal reimbursements are determined to be taxable, the School District is required to withhold Federal income tax, social security (FICA) and Medicare tax and to pay matching employer contributions for FICA and Medicare tax. Non-overnight meal reimbursement will be treated as non-taxable provided a substantial business discussion occurs during the meal, and the meal is furnished for a substantial non-compensatory business reason. When seeking reimbursement for business related meals, employees must document the purpose of the

meeting, the time, location and who was in attendance. Reimbursement of any taxable non-overnight meals will be paid in the employee's next regularly scheduled paycheck.

5. Any interpretation of this policy shall be made solely by the Board of Education and shall be binding in all respects.
6. Violation of any of the provisions of this policy may result in dismissal or nonrenewal.
7. Listed below are some items which will not be reimbursed:
 - a. Airline meals served in flight
 - b. Entertainment or alcoholic beverages
 - c. Any costs for spouse or person other than the employee claimant
 - d. Excessive costs of any of the items approved for reimbursement
8. An employee on official school business will be expected to exercise the same care in incurring expenses that a prudent person would exercise in traveling on personal business. Excessive costs, such as those caused by circuitous routes, luxury services or accommodations, will not be considered prudent, nor will they be accepted.

APPROVED: July 23, 1990

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