

Personnel

Series 400

Policy Title Employee Travel Compensation

Code No. 401.7

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Employees traveling on behalf of the school district and performing approved school district business will be reimbursed for their actual and necessary expenses. Actual and necessary travel expenses will include, but not be limited to, transportation and/or mileage costs, lodging expenses, meal expenses and registration costs.

**Travel Outside the School District**

Travel outside of the school district must be pre-approved. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the superintendent, is approved by the superintendent or designee.

Reimbursement for actual and necessary expenses may be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed, itemized receipt, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

Failure to have a detailed , itemized receipt will make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip are reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration are limited to the actual cost of the registration.

Pre-approved expenses for transportation within three-hundred miles of the school district administrative office will be by automobile. If a school district vehicle is not available, the employee will be reimbursed the current IRS standard rate per mile. Travel to/from home and work is never a reimbursable travel expense. Pre-approved expenses for transportation outside of three-hundred miles of the school district administrative office may be by public carrier. Reimbursement for air travel will be at the tourist class fares. Should an employee choose to travel by automobile, reimbursement will be limited to the public carrier amount. Pre-approved expenses for transportation in a rental car is limited to the cost of a Class "C" rental car at a medium priced agency unless the number of people traveling on behalf of the school district warrants a larger vehicle. Travel costs for a spouse or anyone other than the district employee shall be a personal expense not reimbursed by the district. Lodging expenses may be pre-approved for overnight stays outside of a 100 mile radius of the District Administration

Center. Special circumstances requiring attendance at conference evening activities within this radius may be approved by the superintendent for overnight lodging.

Individuals will be reimbursed for meals only when an overnight stay is necessary. Pre-approved expenses for meals within the state are limited to the federal per diem rate of \$ 13 for breakfast, \$ 14 for lunch and \$23 for dinner, including up to a 15% tip. Iowa Sales Tax will not be reimbursed. The first and last day of travel will be calculated at 75%. The meal reimbursement rate is not applicable when event registration includes meals.

### **Travel Within the School District**

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed at the current IRS rate per mile. It is the responsibility of the superintendent to approve travel within the school district by employees. It is the responsibility of the board to review the travel within the school district by the superintendent through the board's audit and approval process.

Employees who are allowed an in-school district travel allowance will have the amount of the allowance actually received during each calendar year included on the employee's W-2 form as taxable income according to the Internal Revenue Code.

### **Use of District-Owned Vehicles**

Certain district employment positions may require regular and extensive travel. Due to the required duties of these positions, the district may provide certain positions with use of district-owned vehicles. Employees who utilize district-owned vehicles during the course of their job duties are fulfilling the public purpose of meeting the needs of the educational community in an efficient, and time-sensitive manner. District-owned vehicles are purchased and maintained with public money and must be used strictly in accordance with fulfilling a public purpose. These vehicles represent the district in carrying out its educational mission. Therefore, district-owned vehicles will be clearly marked at all times to identify the district.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment of school district vehicles. The administrative regulations will include the appropriate forms to be filed for reimbursement to the employee from the school district and the procedures for obtaining approval for travel outside of and within the school district.

Adopted: February 25, 1985

Legal Reference: (Code of Iowa)

Reviewed: February 4, 2008

Iowa Constitution, Art. III, § 31.

January 21, 2013

Iowa Code §§ 70A.9-.11 (2013).

March 6, 2017

1980 Op. Att'y Gen. 512.

Amended: February 10, 1986

February 22, 1988

January 13, 1992

April 26, 1993

July 14, 2008

February 21, 2011

February 5, 2018

July 15, 2019

Cross Reference: 205.1 Board of Directors' Member Compensation and Expenses  
401.10 Credit Cards