

EMPLOYEE TRAVEL COMPENSATION

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.

Reimbursement for actual and necessary expenses will 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 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 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 300 miles of the school district administrative office will be by automobile. If a school district vehicle is not available, the employee will be reimbursed for gas. Reimbursement for approved use of a personal vehicle will be for the cost of fuel based upon a paid receipt. The vehicle should be filled prior to the trip and again upon return. The district will pay for the cost of the refill. Pre-approved expenses for transportation outside of 300 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 cost of gasoline. 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.

Pre-approved expense for lodging outside the state is limited to the rate of a medium priced hotel in the area. Lodging may be pre-approved by the Superintendent for a larger amount if special circumstances require the employee to stay at a particular hotel. Pre-approved expenses for meals will be reimbursed at a maximum per day allowance consistent with the current, published IRS guidelines (Publication 1542). Meals may be pre-approved for a larger amount by the Superintendent. Reimbursement of meals will be added to employee's W-2 form as taxable income when reimbursement does not include overnight lodging.

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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. 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.

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.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 70A.9-.11 (2013).
1980 Op. Att'y Gen. 512.

Cross Reference:
216.3 Board of Directors' Member Compensation and Expenses
401.6 Transporting of Students by Employees
401.10 Credit Cards
904.1 Transporting Students in Private Vehicles

Approved July 9, 1979

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