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671.2

REIMBURSEMENT OF EXPENSES

The Evansville Community School District shall reimburse Board members and staff for actual, reasonable, and necessary expenses incurred in the performance of authorized and approved school business.

Travel expenses eligible for reimbursement may include: meals, transportation, lodging, parking, portage, business-related telephone calls, internet connection, faxes, facsimile, and photocopying. Reimbursement for expenses unrelated to travel are subject to approval by the district administrator. Approval of staff development requests may place limits on which expenses will be reimbursed.

Travelers should make all efforts to secure the lowest possible rates. Reimbursement for expenses that exceed the established rates require prior approval of the district administrator for school staff and the Board President for Board members.

Employees must submit an electronic reimbursement request or fill out an expense form and present the completed form along with appropriate receipts, to the district business office before the bill will be reimbursed. Original receipts for all expenses, other than meals, privately-owned vehicle mileage, and portage, are required.

Employees are expected to provide their own means of covering travel expenses subject to reimbursement after the trip is completed. When practical, direct-bill arrangements should be made through the district business office in advance of travel.

Reimbursement will not be made when employee expenses are paid from any source other than the employee.

Travel expenses incurred by guests accompanying the employee will not be reimbursed.

The provisions of this policy are applicable to all employees except when not in accord with specific provisions of collective bargaining agreements.

Meal Expenses

Payment for meals and tips (including tax) while on approved travel will be made to a daily maximum of \$35 in-state and \$45 out-of-state if detailed receipts are submitted. All receipts/invoices must be original and show the details of the purchase. Check stubs or credit card receipts are not acceptable. No reimbursement will be provided for alcoholic beverages. Meal reimbursement for travel that is not overnight is a taxable fringe benefit according to the Internal Revenue Service (IRS). The District is required to withhold the applicable federal employment taxes and report these wages on Form W-2.

Lodging Expenses

When most advantageous, employees should request a government employee discount when obtaining lodging. They should also claim tax-exempt status when paying for lodging while traveling in-state. Documentation verifying the employee's status with the district should be obtained from the business office prior to the trip.

Expenses incurred for avoidable canceled or unused room reservations or for avoidable "late check-outs" will not be reimbursed without an adequate written explanation.

Guests may accompany the employee, but reimbursement for lodging expenses incurred by the employee will be limited to the single room rate.

Transportation Expenses

The District reimburses at rates set forward by the IRS. Reimbursable expenses in the transportation category are limited to: privately-owned vehicle mileage, parking, tolls, mass transit, taxi (including a maximum gratuity of 15%), airfare, and train fare. Mileage is paid on the shortest route basis, and the District is the preliminary point for starting from and returning to unless the employee's home is closer to the point of destination.

When practical, employees traveling to the same destination at the same time should pool transportation resources. Reimbursement for commercial air transportation is limited to the lowest available coach fare.

Expenses incurred for traffic citations, parking tickets, insurance, repairs, towing service, or locksmith calls on privately-owned vehicles or rental cars are not reimbursable.

Legal Ref.: Sections 118.21(3) Wisconsin Statutes (Teacher Contracts)
118.24(5) (School District Administrator)
120.10(4) (Powers of Annual Meeting)
120.13(16)(32) (School Board Powers)