Madrone Trail

Code:**DLC**

Adopted:

Public Charter School

**Expense   Reimbursements**

The  public  charter  school  will  reimburse  employees  for  authorized  expenses  incurred  for  professional

growth  and/or  job  requirements  in  accordance  with  administrative  regulations  developed  by  the  director

and  consistent  with  Internal  Revenue  Service  requirements.

END  OF  POLICY

**Legal  Reference(s):**

[ORS](http://landru.leg.state.or.us/ors/294.html)  [294](http://landru.leg.state.or.us/ors/294.html).155

[ORS](http://www.leg.state.or.us/ors/338.html)  [338](http://www.leg.state.or.us/ors/338.html).115(2)

[OAR](http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_022.html)  [581-022](http://arcweb.sos.state.or.us/rules/OARS_500/OAR_581/581_022.html)-1660

I.R.C.  §  162  (2006);  Business  Expenses,  26  C.F.R.  1.162-1.

INTERNAL  REVENUE  SERVICE,  PUBLICATION  463:  TRAVEL,  ENTERTAINMENT,  GIFT AND  CAR  EXPENSES.

HR3/1/10\*PH Corrected  7/26/12

Expense  Reimbursements  -  DLC

1-1