# **MITCH Charter School**

Code: DLC Adopted: 7/20/23

# **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 executive director and consistent with Internal Revenue Service requirements.

#### END OF POLICY

## Legal Reference(s):

<u>ORS 294</u>.155 <u>ORS 338</u>.115(2) <u>OAR 581-022</u>-2660

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.

## Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement EEBB - Use of Private Vehicles for School Business