

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 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 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 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 50 cents per mile.

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.

Approved 6/15/1998, 2/20/23 Reviewed 5/20/2013, 7/18/16, 2/18/19, 9/16/19, 2/28/22
Revised 6/18/2007, 9/16/19, 1/16/23

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Travel Within the School District

It is the responsibility of the superintendent to approve travel within the school district by employees. It is the responsibility of the board president 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.

	I.C. Iowa Code	Description
Iowa Code § 70A		<u>Financial Provisions for Public Officers, Employees</u>
	Iowa Constitution	Description
Iowa Constitution		<u>Art. III, § 31</u>
Cross References		
	Code	Description
216.03		<u>Board of Directors' Member Compensation and Expenses (I, II)</u>
302.06		<u>Superintendent Professional Development</u>
303.07		<u>Administrator Professional Development</u>
401.10		<u>Credit and Procurement Cards</u>
705.04		<u>Expenditures for a Public Purpose</u>
705.04-R(1)		<u>Expenditures for a Public Purpose - Use of Public Funds Regulation</u>
904.01		<u>Transporting Students in Private Vehicles</u>