STAFF PERSONNEL

Series 400

POLICY TITLE TRAVEL ALLOWANCE

No. 401.7

Expenses for approved travel outside the school district, and travel within the school district caused by assignments to more than one school building shall be reimbursed at the rate of reimbursement established by Internal Revenue Service (IRS) Regulations.

All personnel of the School District shall be reimbursed for travel expenses incurred for travel outside the District authorized by a District Administrator (Superintendent, Associate Superintendent, Executive Director or Chief Financial Officer).

Travel shall be by private automobile or by common carrier when such transportation is available and will serve the time schedule of the individual. If the individual chooses to go by automobile, the maximum travel cost shall not exceed the cost of economy/coach class air travel.

The rates for reimbursement shall be for actual expenses incurred, with the exception of transportation by private automobile or similar conveyance which is reimbursed at the maximum per mile rate allowed by the Internal Revenue Service. An itemized account of all expenses, accompanied by receipted hotel/motel bills for overnight lodging, shall be presented to the Board for payment.

All administrative personnel shall be reimbursed for any travel necessary to the performance of their assigned duties. This does not include travel between their homes and their offices.

Employees who are allowed an in-school district travel allowance will have the amount of the allowance paid through payroll and taxed accordingly.

All other personnel shall be reimbursed for any miles traveled from the building in which they normally begin their day of service. Expenses for approved travel outside the school district, and travel within the school district caused by assignments to more than one school building shall be reimbursed at the rate of reimbursement established by Internal Revenue Service (IRS) Regulations. This does not include travel to and from work and home.

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

Date Approved: <u>December 11, 1995</u> Last Date Reviewed: <u>January 23, 2017</u> Last Date Revised: <u>February 6, 2017</u>