

BALD EAGLE AREA SCHOOL DISTRICT

Expense Reimbursement Instructions

GENERAL

It is the policy of the Bald Eagle Area School District to reimburse personnel for certain expenses incurred in the performance of their assigned duties and in the interest of the school district. Employees are not expected to suffer financially in transacting school district business, nor are they expected to gain personally in these transactions.

This policy covers reimbursement of all reasonable expenses incurred while on school district business, including attending educational meetings or conventions.

TIMEFRAME FOR SUBMISSION

The Bald Eagle Area School District will reimburse travel expenses under an accountable plan as defined by the Internal Revenue Service (IRS). To be considered an accountable plan, deductible expenses incurred while performing services as an employee must be accounted for and documented within a reasonable period. Following IRS definition, reasonable period will be sixty (60) days from the time the expense was incurred. Any expense not accounted for within sixty (60) days *may or may not be* considered for reimbursement. Any expense that is accounted for after sixty (60) days that is reimbursed must be reported as wages and will be subject to all applicable taxes.

Expenses that are submitted for reimbursement that are over ninety (90) days from the time the expense was incurred will not be considered for reimbursement.

RECEIPTS

All lodging and meals must be supported by an original itemized receipt. Other expenses including tolls and parking fees must be supported by an original receipt. No amount will be reimbursed without a proper accompanying receipt.

The following items are not considered valid original receipts in accordance with IRS regulations: Checkbook carbon copies of checks, cancelled checks, personal credit card monthly statements or credit card receipts.

CONFERENCES AND WORKSHOPS

A brochure, flyer or similar document describing the event that includes the date(s), time(s) and location of the event must be attached to the Expense Report.

UNALLOWABLE EXPENSES

Listed below are examples of expenditures that are unallowable. This is not a complete list, therefore, it should be used as a guideline when traveling on behalf of the District:

- ◆ Travel, lodging and meal for family members or friends
- ◆ Room and meal charges on personal stay-over
- ◆ Late check out charges
- ◆ Movies charged by hotels
- ◆ Fines for traffic violations or parking violations
- ◆ Credit card fees or Fees for traveler's checks
- ◆ Tickets or expenses for entertainment (i.e. sporting events, concerts, golf course fees, etc.)
- ◆ Personal travel insurance
- ◆ Other personal items (i.e. newspaper, snacks, beverages in between meals, etc.)
- ◆ Property that is lost or stolen
- ◆ Alcoholic beverages
- ◆ Normal meals while in the local area
- ◆ No meals will be reimbursed if meals are included as part of the conference and/or workshop.
(i.e. if lunch is included at conference; no reimbursement would be given for lunch)