

REGULATION REGARDING EXPENSE REIMBURSEMENTS

I. General Provisions

A. The Regional School Board employees may incur reasonable business expenses in furtherance of the school's business, objectives, and mission. To qualify as a business-related expense, the expense must meet the IRS rules for accountable plans and be cost-consistent with the approved budget. Payment or reimbursement for any such expense must be supported by receipts and other appropriate documentation as determined by the Department of Finance.

B. The cost center administrator shall ensure that all expenses are consistent with the amount of the adopted appropriation and that all expenses are reasonable and in accordance with Policy 5060 and these Regulations.

C. All payments for business expenses shall be subject to these Regulations including documentation requirements. Receipts generated by the vendor are required for all business expense reimbursement requests, except for the meals and incidentals per diem allowances associated with overnight travel.

D. Expenses shall be documented on the forms prescribed by the Department of Finance and Administration and are included in the Finance Procedures Manual.

II. Meals (non-overnight travel)

The fair market value of a meal furnished by an employer may be nontaxable to the employee under certain circumstances. Bona fide meal expenses are eligible for direct payment or reimbursement if certain requirements are met.

A. Meals on MLWGS Premises or Worksite.

A meal consumed on MLWGS property or worksite may qualify as a bona fide business expense if:

1. it is provided for the convenience of the school;
2. employees are required to work over the course of a meal period; and
3. the work schedule will not allow the employee a meal break period.

B. Meals off MLWGS premises.

A meal consumed off MLWGS property may qualify as a bona fide business expense if:

1. it is for the purpose of actively conducting business;
2. it occurs during a meal period while business is actually conducted in a clear business setting;
3. at least one participating party is not employed by the Regional School Board;
4. it is in furtherance of a specific business objective or benefit at some future time; and
5. it is appropriately documented in accord with the Finance Procedures Manual.

III. De Minimis Benefits

The fair market value of a meal furnished by an employer may be nontaxable to the employee under certain circumstances. Bona fide meal expenses are eligible for direct payment or reimbursement if certain requirements are met.

Adopted: October 15, 2020

Cross Ref.:	Pol. 5030	Professional Staff Development
	Pol 7032	Expense Reimbursement
	Reg 7032.1-R	Regulation Regarding Travel Reimbursement
	Pol 5009	Expense Reimbursement
	Reg 5009-R	Regulation Regarding Expense Reimbursement
	Reg 5009.1-R	Regulation Regarding Travel Reimbursement