

**Policy 401.07: Employee Travel Compensation****Status:** ADOPTED**Original Adopted Date:** 11/11/1968 | **Last Reviewed Date:** 1/13/2020 | **Last Revised Date:** 2/12/2024

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 pre-approved by the superintendent or an immediate supervisor. Travel outside the district by the superintendent will be approved by the board president. First time travel outside the state by an organization will need board approval. Reoccurring travel outside the state by an organization will only need administrative approval. Reporting back to the board on the out of state travel is recommended.

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, itemized 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, itemized 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. If a school district vehicle is not available, the employee will be reimbursed mileage listed on the district's reimbursement form.

As a guideline, 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 mileage as listed on the district's reimbursement form. Travel to/from home and work is never a reimbursable travel expense. Travel costs for a spouse or anyone other than the district employee shall be a personal expense not reimbursed by the district.

Travel shall be 1) by common carrier when such transportation is available and will serve the time schedule of the individual, or 2) by private or school vehicle. If a private automobile is approved by the administration, the maximum travel cost shall not exceed the cost of economy/coach class air travel.

Travel Within the School District

Employees required to travel in their personal vehicle between school district buildings to carry out the duties of their position may be reimbursed as listed on the district's reimbursement form. It is the responsibility of the superintendent to approve travel within the school district by employees. It is the responsibility of the board to review the travel within the school district by the superintendent through the board's audit and approval process.

Travel allowances within the district will be provided only after board approval. Employees who are allowed a within 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.

### Use of District-Owned Vehicles

Certain district employment positions may require regular and extensive travel. Due to the required duties of these positions, the district may provide certain positions with use of district-owned vehicles. Employees who utilize district-owned vehicles during the course of their job duties are fulfilling the public purpose of meeting the needs of the educational community in an efficient, and time-sensitive manner. District-owned vehicles are purchased and maintained with public money and must be used strictly in accordance with fulfilling a public purpose. These vehicles represent the district in carrying out its educational mission. Therefore, district-owned vehicles will be clearly marked at all times to identify the district.

The superintendent is responsible for developing administrative regulations regarding actual and necessary expenses, in-school district travel allowances and assignment and proper use 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.

***NOTE: This policy contains auditor's requirements for a travel compensation policy, including incidental vehicle use, reimbursement by employees for personal use, travel between attendance centers and taxation of additional compensation. As a result, most of the language of the policy is mandatory. The paragraphs in brackets that address specific limitations for expenditures are optional.***

Legal Reference: Iowa Constitution, Art. III, § 31.  
Iowa Code §§ 70A.9-.11.

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#### **I.C. Iowa Code**

Iowa Code § 70A

#### **Description**

[Financial Provisions for Public Officers, Employees](#)

#### **Iowa Constitution**

Iowa Constitution

#### **Description**

Art. III, § 31

#### **Cross References**

#### **Code**

216.03

#### **Description**

[Board of Directors' Member Compensation and Expenses \(I, II\)](#)

302.06	<a href="#"><u>Superintendent Professional Development</u></a>
303.07	<a href="#"><u>Administrator Professional Development</u></a>
705.02	<a href="#"><u>Credit and Procurement Cards</u></a>
705.04	<a href="#"><u>Expenditures for a Public Purpose</u></a>
705.04-R(1)	<a href="#"><u>Expenditures for a Public Purpose - Use of Public Funds Regulation</u></a>
904.01	<a href="#"><u>Transporting Students in Private Vehicles</u></a>