

Millard School District
EXPENSE ACCOUNT POLICY
2021-2022 School Year

It is recognized by the Board of Education that personnel of the District will be required to attend meetings and conventions. Therefore, when attendance at such meetings has been approved, the following guidelines will be followed in determining payment to personnel:

In-State Travel

Prior Approval:

Requests for reimbursement must be submitted on a district form, and signed and approved by the principal and/or program supervisor.

Mileage:

Mileage will be paid at 75% of IRS standard mileage rates, as of the start of each new fiscal year, for approved automobiles. If possible, it is recommended that district cars be used. (.42cents per mile)

Meals:

Meals will be paid at the rate of \$10.00 for Breakfast, \$14.00 for Lunch, and \$20.00 for Dinner, with a maximum of three meals per day. Reimbursement will be made for out-of-district meals only. Individual meals, in District, will not be allowed using a district purchasing card or to be reimbursed.

Lodging:

For stays at a conference hotel, the Millard School District will reimburse the actual cost plus tax for in-state travel. The traveler must include the conference registration brochure with the Travel Reimbursement Request. Lodging will be paid on actual expenses, with receipts recorded up to \$75.00 per night when traveling with two or more people in a room; and \$150.00 with traveling alone.

Out-of-State

It is recognized that special workshops or conventions will be held for students and employees that require out-of-state travel. This document is written to provide direction to all employees and staff when requests are made for out-of-state travel. The guidelines will be helpful to the Board in maintaining consistency as requests for out-of-state trips are presented and approved. They are as follows:

A. Out-of-State Travel Requests –

1. Any employee wishing to attend out-of-state conferences for the upcoming school year should submit their request by September 1st.
2. Sometimes employees are not aware of the workshops scheduled or the costs. They should still submit their requests by September 1st.
3. Employees will not be granted consecutive years of out-of-state travel unless budget funds are not expended. Employees holding leadership positions in state or national organizations may have consideration for annual attendance at conference.
4. The Board reserves the right to approve or disapprove workshops that may become available after the September 1st deadline depending on the availability of budget funds.

5. It may be desirable for more than one employee within a department to attend an out-of-state clinic or workshop. Such a request explaining the circumstances should be submitted. Approval may be granted based on need and funds available. Consecutive year requests will not be approved.
6. The Board must approve all out-of-state travel. Any unusual circumstances should be presented and approved by the Board.

B. Additional Guidelines –

1. Total allotment from regular district budget for out-of-state travel will not exceed \$10,000 per year.
2. Requests will be considered on the educational value of the activity and the educational benefit received by the applicant.
3. Each request must first indicate what other sources of revenue are available for the workshop or convention. This funding source will help in determining the actual district contribution.
4. As a general rule the below stated amounts will be followed:
 - a. For stays at a conference hotel, the Millard School District will reimburse the actual cost plus tax for out-of-state travel. The traveler must include the conference registration brochure with the Travel Reimbursement Request.
 - b. **Student Conference and Conventions** - \$200 to \$250 per individual. These limits are not to exceed actual expenses – a limit on the total number to attend will be recommended by the principal, superintendent, and approved by the Board of Education. Each organization will be limited to \$500 per event, and possibly one event per year. **~Currently Suspended~**
 - c. **Employee Conventions and Workshops** – maximum **\$250 plus meal allowances and mileage per day**. Limited to **\$1,500** per person for each convention prior approved. When other sources of funding are available, employees may receive from zero to maximum amounts depending on the recommendation of the principal, superintendent, and approval of the Board of Education.
 - d. **General Guidelines to Follow** – Registration fees for conferences will be paid by the Board. Mileage will be paid at 75% of IRS standard mileage rates, as of the start of each new fiscal year, for approved automobiles, actual expenses for commercial transportation. Lodging will be allowed at the rate of actual expenses, with receipts, not to exceed \$1,500, recorded up to \$125.00 per night when traveling with two or more people in a room and \$250.00 when traveling alone.

Meals:	Breakfast	\$10.00
	Lunch	\$20.00
	Dinner	\$30.00



IRS issues standard mileage rates for 2021

IR-2020-279, December 22, 2020

WASHINGTON — The Internal Revenue Service today issued the 2021 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2021, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 56 cents per mile driven for business use, down 1.5 cents from the rate for 2020,
- 16 cents per mile driven for medical, or moving purposes for qualified active duty members of the Armed Forces, down 1 cent from the rate for 2020, and
- 14 cents per mile driven in service of charitable organizations, the rate is set by statute and remains unchanged from 2020.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving Expenses for Members of the Armed Forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

Notice 2021-02 [PDF](#), contains the optional 2021 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2021 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

$$\begin{array}{r} \$0.56 \\ 75\% \\ \hline .42 \end{array}$$

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