



Expense Reimbursement Policy

The School's policy is to reimburse its employees for all reasonable and necessary expenditures or losses incurred in direct consequence of the discharge of their duties.

Travel

A. Mileage

With current COVID-19 related restrictions and the virtual instruction platforms in place, most employees are not expected or required to travel in order to discharge any duties on behalf of the School. Accordingly, such employees are not eligible for travel reimbursements at this time (including, but not limited to, in-person attendance at conferences, mileage, etc.).

If the School requires an employee to drive their personal vehicles in the course and scope of their employment, the employee will be reimbursed for the reasonable and necessary expense of using their personal vehicle on behalf of the School. Such employees will receive a reimbursement payment from the School for mileage expenses incurred after submitting an expense reimbursement form as set forth below. For those employees that are assigned to a worksite, the employee will receive a reimbursement payment for mileage expenses incurred beyond the employee's normal commute to their assigned worksite.

Employees will be paid for mileage reimbursement at the per mile rate amount designated by the Federal Internal Revenue Service at the time the miles are driven on behalf of the School. Employees are required to accurately submit a report of miles driven on behalf of the School within 30 days of incurring the mileage.

If any employee believes that the mileage reimbursement that he or she receives from the School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred by the employee in using his or her personal vehicle on behalf of the School, the employee must immediately report this expense issue to the School's Human Resources Department. Employees will be required to submit documentation to support any request for additional mileage reimbursement.

B. Hotels, Meals and Gratuity

The Executive Director or designee must pre-approve all out of town travel which requires overnight stays.

1. Hotels - Employees will be reimbursed for overnight stays at hotels/motels when the event is more than 150 miles from either the employee's residence or the School site, or at the pre-approval of the Executive Director or designee.
 - a. Hotel rates should be negotiated at the lowest rate available at the time. Hotel rate should not exceed the federal Per Diem rate for travel.
2. Meals - Employees will be reimbursed for any breakfast, lunch, or dinner that is not included as part of the related event. Meal reimbursements cannot exceed the established federal per diem rate and will require receipts for documentation purposes.
 - a. Employees cannot be reimbursed for alcoholic beverages.
 - b. Employees will not be reimbursed for any hotel expenses of a personal nature (i.e., in-room movies or mini bar expenses).
3. Gratuity - Employees are allowed to tip up to 18% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary for an approved expense (such as meals or taxi fares). Any incremental excess is the responsibility of the employee.

In order to be eligible for reimbursement employees must follow the procedures noted below:

1. Fill out, print, and sign the official School reimbursement or expense form within 30 days of the expense.
2. Attach backup documentation (i.e. receipts, maps for mileage, agenda of meeting or conference) to the form and make a copy of both the form and documentation for your personal records
3. Submit the signed form with all documentation (i.e. receipts, maps to support mileage, agenda of meeting or conference) to the employee's supervisor, Executive Director, or Deputy Executive Director and copy the Business Office on the email: accounting@pacificcoastacademy.org
4. Employees will be reimbursed within fifteen (15) business days of the approval of the reimbursement or expense request.

Personal Cell Phones

Employees who are required to use their personal cell phones to perform work on behalf of the School will be provided a stipend to reimburse them for use of their personal cell phones. The School has established a \$10 monthly stipend amount based on its good faith belief that the stipend will more than fully reimburse employees for any

reasonable and necessary expense incurred by employees in using their personal cell phones on behalf of the School.

Employees must submit proof of the applicable cell phone expense and supporting documentation on a quarterly basis (July-September, October – December, January –March, May-June). By the 15th day following each designated quarter, the employee should provide a signed reimbursement or expense form with the following items:

1. A signed statement affirming that the sum of each monthly stipend received during the preceding quarter accurately reimburses the employee for reasonable and necessary expense related to his/her personal cell phone use in the discharge of his/her duties and is not in excess of the expenses incurred.
2. Copies of the cover pages of monthly statements for applicable expenses incurred in the preceding quarter identifying the employee's name and address as well as the type and dollar amount of service.

If any employee believes that the stipend that he or she receives from the School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred by the employee in using his or her personal cell phone on behalf of the School, the employee must immediately report this expense issue to the School's Human Resources Department. Employees will be required to submit documentation to support any request for additional cell phone reimbursement.

Internet Expenses

Employees who are required to use their personal internet access (WiFi) to perform work on behalf of the School will be provided a stipend to reimburse them for use of their personal internet access. The School has established a \$25 monthly stipend amount based on its good faith belief that the stipend will more than fully reimburse employees for any reasonable and necessary expense incurred by employees in using their personal internet access on behalf of the School.

Employees must submit proof of the applicable internet expense and supporting documentation on a quarterly basis (July-September, October – December, January – March, May-June). By the 15th day following each designated quarter, the employee should provide a signed reimbursement or expense form with the following items:

1. A signed statement affirming that the sum of each monthly stipend received during the preceding quarter accurately reimburses the employee for reasonable and necessary expense related to his/her internet use in the discharge of his/her duties and is not in excess of the expenses incurred.
2. Copies of the cover pages of monthly statements for applicable expenses incurred in the preceding quarter identifying the employee's name and address as well as the type and dollar amount of service.

If any employee believes that the stipend that he or she receives from the School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred by the employee in using his or her personal internet access on behalf of the School, the employee must immediately report this expense issue to the School's

Human Resources Department. Employees will be required to submit documentation to support any request for additional personal internet access reimbursement.

Utilities

Employees who are required to use some of their personal utilities (e.g. electricity) while performing remote work on behalf of the School may receive a stipend for reimbursement of the employee's use of their personal utilities. The School has established a \$15 utilities stipend per month based on its good faith belief that the stipend will more than fully reimburse employees for any reasonable and necessary expense incurred in using some of their personal utilities while performing work on behalf of the School.

Employees must submit proof of the applicable utilities expenses and supporting documentation on a quarterly basis (July-September, October – December, January – March, May-June). By the 15th day following each designated quarter, the employee should provide a signed reimbursement or expense form with the following items:

1. A signed statement affirming that the sum of each monthly stipend received during the preceding quarter accurately reimburses the employee for reasonable and necessary expense related to his/her personal utilities use in the discharge of his/her duties and is not in excess of the expenses incurred.
2. Copies of the cover pages of monthly statements for applicable expenses incurred in the preceding quarter identifying the employee's name and address as well as the type and dollar amount of service.

If an employee believes that the stipend provided by School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred in using their personal utilities on behalf of School, the employee must immediately report this expense issue to the School's Human Resources Department. Employees will be required to submit documentation to support any request for additional utilities reimbursement.

****Please note that the School may establish varying stipend amounts for personal cell phones, internet expenses and utilities based on multiple factors such as workload, part-time or full-time status of the employee and other relevant factors.**

Other Expenses

With the exception of those certain employees who are required to use their personal vehicles, cell phones, internet access and utilities during the course and scope of their employment for the School, it is the School's policy to provide its employees with all necessary equipment and supplies to perform their duties on behalf of the School. The School does not require employees to purchase any additional equipment in order to perform work for the School. If any employee believes that additional equipment is reasonable and necessary to perform his or her duties on behalf of the School, the employee must immediately notify the School's Human Resources Department.

- Office Supplies

The School will issue employees gift cards to an office supply vendor on a per semester basis for the purchase of ink (if applicable), paper, miscellaneous desk supplies (e.g. staplers, paper clips, writing utensils and file folders) and/or stamps/ mailing charges for School related correspondence. Any other items outside these categories must be pre-approved by the employee's supervisor before an employee purchases any other item using the School issued gift card. Employees must submit receipts for all purchases used with the gift card directly to Human Resources at the end of each semester. To the extent an employee believes additional funds in excess of the gift card are reasonable and necessary to perform his or her job during the applicable semester and/or an employee incurs reasonable and necessary expenses, the employee must immediately notify the Human Resources Department.

If employees choose to purchase additional equipment or supplies without written authorization from the School, such expenses would not be reasonable or necessarily incurred in connection with work for the School. Those expenses would be optional expenses that employees voluntarily elect to incur and not reasonably necessary expenditures incurred by employees in direct consequence of the discharge of their duties for the School.

If, however, an employee believes that he or she has been required to incur any unexpected necessary and reasonable expense in order to perform his or her duties on behalf of the School, the employee should immediately report that expense to the School's Human Resources Department. Employees will be required to submit documentation to support any request for reimbursement of such expenses.

Reporting

If any employee believes that he or she has not been fully reimbursed for all reasonable and necessary expenses he or she has been required to incur while working for the School, the employee should immediately inform the School's Human Resources Department. All reports of possible inadequate reimbursement will be promptly reviewed, including a review of all of the employee's expense related records and receipts. If, as a result of the review, it is determined that the employee has been inadequately reimbursed for actual and necessary business expenses, the School will promptly reimburse the employee, in full, for all actual, reasonable, and necessary business-related expenses incurred. It is every employee's responsibility to keep accurate records and receipts of all business-related expenses for the purpose of requesting reimbursement.

There will be no retaliation against any employee who reports an expense reimbursement issue in good faith or who honestly assists in reviewing such an issue, even if the review produces insufficient evidence that there has been a violation.