MALAKOFF INDEPENDENT SCHOOL DISTRICT
Reimbursement Report

Name _____ Date _____

Trip Date	Destination	Purpose	Mileage*	Mileage Rate	Hotel**	Meals***	Total

* Mileage: School vehicle must be used before personal vehicle unless school vehicle is not available. Round trip distance is available on the Mileage Rate Chart located on the District's web site.

**Hotel: Pick up school credit card and tax exemption form before leaving district.

***Meals: Attach receipts for reimbursement. Breakfast $10, Lunch $10, Dinner $20.

$ _____
Total Reimbursement

_____
Budget Code

Section 125 #1967 US Supreme Court Decision "The Sleep and Rest Rule" states: An employer who reimburses an employee for a meal in which an overnight stay is not required, the employer must include the reimbursment on the empolyee's W-2 as a taxable benefit. The fact that the employee has a receipt for the meal means nothing. General rule is that if it is a day trip and the employer paid all or part, that portion is TAXABLE. Exemption from such a requirement requires that the employee document that the meal is a business meal. Employee must state the subject discussed and the names of those in attendance. The subject must be clearly business related to one's employment.

_____
District Employee

_____
Approval by Supervisor