1) **Purpose:**
To provide direction on the payment for and reimbursement of reasonable and necessary meal, lodging, transportation, and subsistence expenses associated with the conduct of Official Library Business, including attendance at conferences, meetings, seminars, and other training opportunities that benefit the Library.

2) **Scope:**
This policy shall apply to all Timberland Regional Library (TRL) employees, Board of Trustees, and others seeking reimbursement from the Library for expenses incurred during authorized travel on Official Library Business.

3) **Background:**
The Timberland Regional Library Board of Trustees, under RCW 27.12.210, has the authority to adopt rules for the efficient management and control of the Library including meal, lodging, transportation, and subsistence costs incurred by an individual while in travel status and necessitated by Official Library Business.

4) **Definitions:**
   A. Official Library Business: Those activities performed by an employee, Board of Trustee, or other, as directed by and approved by their supervisor, in order to accomplish Timberland Regional Library’s mission or as required by the duties of the office or position.

5) **Policy:**
   A. Timberland Regional Library shall provide sufficient and appropriate payment and reimbursement for the employees, Board of Trustees and others in order to cover reasonable and necessary meal, lodging, transportation, and subsistence expenses, within budgetary limitations, when conducting Official Library Business.

   B. Timberland Regional Library shall follow prevailing Internal Revenue Service (IRS) rules, regulations, or other directives regarding payment and reimbursement of meal, lodging, transportation, and subsistence expenses.

6) **References:**
   A. Internal Revenue Service Publication 15, the Employer’s Tax Guide.
   B. TRL Travel Procedures.
By the enactment of this policy the Board of Trustees of Timberland Regional Library is concurrently rescinding any prior policy or procedure within TRL that is either in conflict with or expansive of the matters addressed in this policy.