



Minidoka County School District #331

"Empowering Students for Success"

MEMO

TO: Trustees
Michelle DeLuna, Business Manager

FR: Kenneth Cox, Ph.D., Superintendent

RE Board Meeting Meals:

DATE: December 4, 2018

After receiving the Summary of Employment Tax Examination from the Internal Revenue Service (IRS) on October 16 and sharing it with Trustees there was concern about the examining officer's interpretation of the rules surrounding the meals provided to trustees and District staff at Board meetings.

The District's accountant, Kyle Condie, pointed out in an email to me that according to IRS publication 5137, these meals would be for the convenience of the employer and noncompensatory if provided to all employees in attendance at the meeting. He also suggested, to break the meetings into two distinct meetings and to clearly delineate who should be in attendance at each meeting. The Agenda Review and Executive Session under one meeting/agenda and the Work Session and Regular Board Meeting under a separate meeting/agenda. It is my recommendation that we follow this practice, having a distinct break between the two meetings on the same evening.

This recommendation would have the Agenda Review from 4:00 – 5:00, Executive Session from 5:00 – 5:45 during which time we eat, a break from 5:45 to 6:00, and our Work Session from 6:00 – 7:00 followed by the start of the regular board meeting at 7 pm.

By following this schedule we would address the letter of the law, or at least one person's interpretation of the law. It is too bad that the federal government feels they need to tax everything even beyond common sense.