

Book	School Board Policies
Section	100 Series: Board of Education
Title	Board Member Compensation and Reimbursement
Code	164
Status	Draft

BOARD MEMBER COMPENSATION AND EXPENSES

Compensation for Board of Education members shall be set at the District's annual meeting.

Board members shall also be paid actual and necessary expenses when traveling in the performance of their duties. Expense reimbursements may be made for transportation or mileage at the District's established rate, membership and registration fees, meals, lodging, gratuities, parking fees, taxi fares or other approved services.

No other compensation payment shall be made unless authorized by the annual meeting according to state law.

Recommendations for Board

The taxability and tax status of all compensation, expense reimbursement, and other payments that the District makes to, or on behalf of, the members of the School Board is determined by applicable state and federal law. Board members shall follow administratively-established procedures for claiming and substantiating all amounts for which payment or reimbursement is requested. Any Board member who incurs an expense for which authorization was not expressly confirmed in advance does so at his/her own risk that any subsequent request for payment or reimbursement may not be approved.

Board-Authorized Direct Payment or Reimbursement of Certain Expenses

Subject to applicable limitations on the type and amount of reimbursements as further established within the District's specific expense reimbursement procedures, the Board authorizes the District to directly pay or reimburse a Board member for actual and necessary expenses that are incurred in relation to a Board member's authorized participation in an orientation or continuing education activity, such as a seminar, conference, or similar event, or for a Board member's authorized attendance at a meeting of an organization of Wisconsin school boards.

The District shall directly pay or reimburse the same expenses for persons who have been elected or appointed to the Board, but who have not yet taken office.

Examples of acceptable expenses may include, but are not limited to, fuel, food, lodging, entry fees to events, registration fees, or professional development materials.

Board Member Compensation and Reimbursement Approved by the Electors

Pursuant to state law, the electors of the District, at an annual or special District meeting, have the authority to vote or authorize any or all of the following forms of compensation and reimbursement for Board members:

1. Annual salaries for school board members or an amount for each school board meeting the member actually attends.
2. The payment of actual and necessary expenses of a school board member when traveling in the performance of duties, which may include activities other than those activities expressly covered by the Board-approved reimbursements, as identified above.
3. The reimbursement (whether full or partial) of a Board member for actual loss of earnings when duties performed as a Board member require the member to be absent from regular employment.

The electors may also modify or rescind any previous vote or authorization respecting such compensation or reimbursement.

The current structure and amounts of the compensation and reimbursement that have been approved by the electors may be documented for reference purposes in an exhibit to this policy. However, in the absence of such an exhibit, or in the event of any discrepancy, the actual decision(s) of the electors, as recorded in the proceedings of the applicable annual and/or special meeting(s), shall prevail.

Legal

Section 120.13(32)

Section 120.13(16)

Section 120.10(4)

Section 120.10(3)

Section 120.07

Section 66.0137(5)

Book School Board Policies
Section 100 Series: Board of Education
Title Board Member Compensation and Expenses
Code 164 - Exhibit A
Status Draft

1. The following annual salary structure was established at the 2020 annual meeting.

Position	Annual Salary
President	\$3,250.00
Vice President	\$3,000.00
Clerk	\$3,000.00
Treasurer	\$3,000.00
Member	\$3,000.00

2. In addition to the annual board member salary:

a. Board members shall receive payment of actual and necessary expenses of the Board member when traveling in the performance of duties, which may include activities other than those activities expressly covered by the Board-approved reimbursements, as identified in policy 164.

b. Board members shall be paid the sum of fifty dollars, (\$50.00) per diem for each day, or part of a day, when such members experience a loss of earnings because of an absence from employment while carrying out the duties of a school board member.

Book School Board Policies
 Section 100 Series: Board of Education
 Title Board Member Compensation and Expenses
 Code 164 - Exhibit B
 Status

NOTIFICATION OF REFUSAL OF SCHOOL BOARD MEMBER SALARY

To: The School District Clerk of the Frederic School District.
The School District Treasurer of the Frederic School District

Pursuant to section 120.07 or section 120.45 of the Wisconsin Statutes, as applicable, this document serves as formal notification that I, the undersigned, refuse to accept the salary that I would otherwise receive for serving as a school board member.

I am a: *(check **one** of the following boxes)*

- School board member who is continuing a term of office which has already started, and I am submitting this notification at least 30 days before the start of the taxable year to which this notice applies. I am refusing my school board salary for the entirety of such taxable year, including any portion of such taxable year that is covered by any additional term of office to which I may hereafter be elected or appointed.
- School board member-elect or appointee, and I am submitting this notification (1) on or before the date on which I take the official oath of office for my term of office, and (2) prior to performing any services in my capacity as a board member during such term of office.

It is my intent and understanding that the **starting date** of the time period to which this Notification applies is: *(check **one** of the following boxes)*

- The first day of my next taxable year that starts after the date on which I have submitted this Notification. *(Note: Only current board members who are continuing a term of office into a new taxable year should select this option.)*

OR

- With respect to a new term of office to which I have been elected or appointed, the earliest possible date allowed by law on or after the date on which I submit this Notification.

I understand that the **expiration date** of the time period to which this Notification applies is as determined by state law.

I understand that, as a result of submitting this Notification, the School District Treasurer will not pay me the salary that I would otherwise receive during the time period to which the Notification applies. I understand that the term "salary," as defined by state law, means the annual salary for a school board member or any amount that is paid for each school board meeting a school board member actually attends. I also understand that I am prohibited from rescinding this Notification .

For my personal tax purposes, my annual taxable year begins on each January 1 and ends on each December 31. *(Note: The board member submitting this notification should modify these dates if he/she is subject to a different taxable year for any reason.)*

Signed and sent/submitted on (insert date) _____, 20____, by:

Signature

Printed Name

Book	Administrative Rules
Section	100 Series: Board of Education
Title	Board Member Compensation and Expenses
Code	164 - Rule
Status	Draft

Board Member Compensation and Expenses

The District shall directly pay or reimburse a School Board member (or Board-member elect, to the extent applicable) for the following actual and necessary expenses incurred in relation to a Board member's (1) authorized participation in an orientation or continuing education activity, such as a seminar, conference, or similar event; (2) a Board member's authorized attendance at a meeting of an organization of Wisconsin school boards; and (3) other travel necessitated by the performance of official duties.

1. The actual amount of event registration fees and the cost of any associated resource materials that are reasonably necessary for participation in the event.
2. When overnight travel is reasonably required, the actual cost of a hotel room.
3. The actual cost of meals necessitated by travel outside of the District.
4. Actual and necessary mileage driven in a personal vehicle at the IRS-established business expense rate per mile for travel.
5. Airfare and, unless other ground transportation arrangements are made, a rental car provided that the event and the mode(s) of travel are expressly approved by the Board in advance of the event.
6. Other actual and necessary expenses that may be approved at the discretion of the Board.