

BOARD MEMBER COMPENSATION AND REIMBURSEMENT

Policy 164

Waunakee Community School District

Page 1 of 2

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 Board of Education 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.

Expenses reimbursed under this policy, including mileage driven in a personal vehicle, registration fees, necessary lodging, and meals necessitated by out-of-District travel shall be reimbursed under the same terms, rates, and limits applicable to expense reimbursement of District employees who are not elected officials.

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.

Board Member Compensation and Reimbursement that May Be Separately 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. Either annual salaries for Board members or an amount for each Board meeting the Board member actually attends.
2. The payment of actual and necessary expenses of a 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 list above reflects the scope of the discretionary authority of the electors and not a specific decision of the District's electors.

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

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Policy 164

Waunakee Community School District

Page 2 of 2

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 References:

Wisconsin Statutes

Section 66.0137(5)	[option to provide health, accident, and life insurance coverage to board members]
Section 120.07	[board member authority to refuse board member salary]
Section 120.10(3)	[electors may establish board member salaries or per meeting payments]
Section 120.10(4)	[electors may authorize reimbursement of actual travel expenses and actual lost earnings]
Section 120.13(16)	[reimbursement of actual expenses incurred in connection with board member attendance at meetings of an organization of school boards]
Section 120.13(32)	[reimbursement of actual expenses incurred in connection with orientation and continuing education activities]

Cross References:

WASB PRG 164 Sample Policy 1

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