

Book	POLICY MANUAL
Section	100 SCHOOL BOARD OPERATIONS
Title	SCHOOL BOARD MEMBER COMPENSATION AND EXPENSES
Code	164
Status	Active
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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. School 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.

#### **School 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 School Board authorizes the District to directly pay or reimburse a School Board member for actual and necessary expenses that are incurred in relation to a School Board member's authorized participation in an orientation or continuing education activity, such as a seminar, conference, or similar event, or for a School 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 School Board, but who have not yet taken office.

#### **School 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 School 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 School Board-approved reimbursements, as identified above.
3. The reimbursement (whether full or partial) of a School Board member for actual loss of earnings when duties performed as a School 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.

[Section 120.07 \[school board member authority to refuse board member salary\]](#)

[Section 120.10\(3\) \[electors may establish school board member salaries or per meeting payments\]](#)

[Section 120.10\(4\) \[electors may authorize reimbursement of actual travel expenses and actual lost earnings\]](#)

[Section 120.13\(16\) \[reimbursement of actual expenses incurred in connection with school board member attendance at meetings of an organization of school boards\]](#)

[Section 120.13\(32\) \[reimbursement of actual expenses incurred in connection with orientation and continuing education activities\]](#)