

Applicable state and federal law determine 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. Board members shall follow administrative 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.

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:

- Annual salaries for school board members or an amount for each school board meeting the member actually attends.
- 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.
- 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 current structure and amounts of the compensation and reimbursement that have been approved by the electors will be recorded in the proceedings of the applicable annual and/or special meeting(s).

Legal Reference: Wisconsin State Statute Sections 120.10, 120.13

Adopted: 09/06/16