

# BOARD MEMBER COMPENSATION AND REIMBURSEMENT

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 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 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 policy, 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 (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.

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

## **Other Board-Authorized Compensation/Payments to Board Members**

State law authorizes the Board to establish compensation that is paid to individual Board members for their public service. In addition to the authorized reimbursement of expenses, as further identified above, the current amounts and structure of such Board-authorized compensation is as follows:

1. President and Treasurer - \$1,150
2. All others - \$1,000

The annual compensation shall be based upon the period May 1 through April 30. The annual compensation shall be paid in two installments, one-half on October 25 and one-half on April 25.

ADOPTED: February 27, 1984

REVISED: January 23, 1995  
December 20, 1999  
December 12, 2011  
April 8, 2019

## LEGAL REFERENCES:

### **Wisconsin Statutes**

- [Section 66.0137\(5\)](#) [option to provide health, accident, and life insurance coverage to board members]  
[Section 120.10\(3\)](#) [board member salaries or per meeting payments may be established]

- [Section 120.10\(4\)](#) [reimbursement of actual travel expenses and actual lost earnings may be authorized]  
[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]  
[Section 120.44\(2\)](#) [unified school boards have the powers of the annual meeting]  
[Section 120.45](#) [board member authority to refuse board member salary]

CROSS REFS.: BHD-R – Notification of Refusal to Accept Board Member Salary  
DLC – Expense Reimbursement

REVIEW DATE: April 8, 2019

## NOTIFICATION OF REFUSAL OF SCHOOL BOARD MEMBER SALARY

TO: The School District Clerk of the School District of Jefferson  
The School District Treasurer of the School District of Jefferson

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.

OR

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.

Signed and sent/submitted on (insert date) \_\_\_\_\_, 20\_\_\_\_, by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name