

**MENOMINEE INDIAN SCHOOL DISTRICT**

164

**BOARD MEMBER COMPENSATION AND EXPENSES**

Board member compensation and reimbursement for expenses incurred in the performance of their duties as Board members shall be determined by the annual meeting.

The Board recognizes that its members can improve their effectiveness by participation in professional conferences conventions and workshops. Board members may travel to conferences, workshops, etc. and may be allowed reimbursement of travel expenses for Board related activities in the same manner as business deductions would be permitted for travel expenses under the IRS Code. The Board shall establish reimbursable expenses and rates for reimbursement including limitations thereon. Reimbursement will be made at the authorized District rate for Board related meetings and permissible travel expenses of Board members related to their official duties. The Board recognizes that compensation for travel expenses for people accompanying Board members, or the use of the District's tax exempt status to pay for expenses other than those officially approved and Board related may be in violation of the IRS Code and/or the Wisconsin State Statutes.

All Board out-of-state travel requests shall be approved by the full Board prior to travel of conference attendance. All Board travel requests must be school related functions and pre-approved at the Board level.

Each person requesting reimbursement for approved expenses shall submit expense vouchers showing the amount of actual expenses. Expense vouchers of the Board members shall be signed by the Board president or his/her designee or by the Superintendent or his/her designee.

Except upon express approval by the full Board, reimbursement will not be made for any expenditures not properly authorized under this rule or the guidelines for reimbursement, 166-Rule.

LEGAL REF.: Wis. Stats. 120.10(3)(4)  
Wis. Stats. 120.13(16)(32)  
Section 274 Internal Revenue Code

CROSS REF.: Section 1.274-5 of the Income Tax Regulations  
164-Rule Guidelines for Reimbursement  
Section 61 IRS Code

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