**{{Full\_Charter\_Heading}}**

**THE BOARD OF DIRECTORS 1420**

Director Expenses

A {{School\_Name}} Director is a non-compensated public official as that term is defined in Idaho Code. However, consistent with the Articles and Bylaws, Directors may be reimbursed for actual and necessary expenses. A Director shall not receive remuneration for service as a Director. However, each Director shall be compensated for actual expenses incurred for travel to, from, and attending meetings of the Board as provided herein.

**[SELECT ONE:**

**The Board Director may submit their requests for reimbursement as the travel occurs or may submit a single request at the end of the fiscal year for all travel expenses accumulated, at the discretion of the Director.**

**OR**

**To receive reimbursement for travel expenses, a Board Director must submit their request for reimbursement [within \_\_\_\_\_ days following the travel OR monthly OR quarterly OR annually.]**

Board Meetings

The Board shall approve payment of a Director’s expenses incurred in travelling to and from Board meetings if the Director requests such payment for mileage or actual travel expense incurred, whichever is less.

Expenses for Board Members at Meetings Requiring Travel

Directors normally attend workshops, training institutes, and conferences at both the State and national level. It is appropriate that Director expenditures at these meetings requiring substantial travel be paid by the Charter School from the general fund. It is the intent of the Charter School to pay all legitimate costs for Directors to attend meetings requiring substantial travel, at the established rates for reimbursement set by the Charter School, including the following:

1. Transportation as approved by the Board;
2. On-site transportation during the course of the meeting, such as bus, taxi, or rental car;
3. Hotel or motel costs for the Director, as necessary;
4. Food costs as necessary;
5. Incidental expenditures for tips and other necessary costs attributable to the Director’s attendance at the meeting.

The Schoolwill not reimburse or pay for such items as liquor, expenses of a spouse, separate entertainment, or other unnecessary expenditures.

Depending upon circumstances and dollar values at issue, the Charter School may be required to report reimbursements consistent with IRS regulations. Tax consequences may be applicable. However, if such a circumstance does occur, Board members would need to talk with their individual tax preparers regarding tax implications and possible deductions for expenses.

Cross Reference: 7430 Travel Allowances and Expenses

Legal References: I.C. § 30-30-611 Compensation of Directors

I.C. § 33-5204 Nonprofit Corporation – Liability - Insurance

I.C. § 74-401, *et seq*. Idaho Ethics in Government Act of 2015

Policy History:

Adopted on:

Revised on:

Reviewed on: