

Procedure: 2.4.3p. (I.D.1.b)

Compensation and Expenses

Revised: March 28, 2017; and May 14, 2001.

Last Reviewed: April 11, 2023; September 7, 2022; and March 28, 2017.

Adopted: December 3, 1987.



I. PURPOSE:

Members of the local Board serve without pay. Members are obliged to attend Board meetings and perform various functions as members of Board committees.

II. RELATED AUTHORITY:

O.C.G.A. § 20-4-11– Powers of Board.

O.C.G.A. § 20-4-14 – TCSG Established; Powers and Duties.

O.C.G.A. §20-4-12 – Expenses and Mileage Allowance.

Statewide Travel Regulations.

III. APPLICIABILITY: N/A

IV. DEFINITIONS: N/A

V. ATTACHMENTS:

Attachment: 2.4.3.pa1 Selection of Reimbursement Method for Board Related Expenses

VI. PROCEDURE:

Members of the Local Board may elect to receive a per diem plus transportation costs or actual travel expenses as provided in the Statewide Travel Regulations while acting in their official capacities subject to the following conditions.

Committee chairpersons shall approve payment of per diem payments and/or travel vouchers for committee members, and the board chairperson shall approve payment of per diem payments and/or travel vouchers for committee chairpersons.

Each member of the local Board electing to receive the statutorily authorized per diem (O.C.G.A. §20- 4-12) for each day of actual attendance at Board meetings, and the same per diem for each day of travel within the State as a member of a committee or while acting on behalf of the Board, shall also be entitled to the reimbursable costs of transportation to and from the locations of meetings, visits, or inspections as provided in the Statewide Travel Regulations.

Said sums, expenses, and costs shall be paid from funds appropriated or otherwise available to the System.

The per diem rate of reimbursement authorized by the General Assembly is \$105.00.

VII. RECORD RETENTION: N/A

Attachment: 2.4.3p.a1. (1.C.1.b)

Selection of the Method for Reimbursement of Local Board Related Expenses

LOCAL BOARD REIMBURSEMENT SELECTION FORM

Local board members are entitled to receive reimbursement in the form of a "per diem" payment for the cost of meals and lodging associated with Board-related functions. However, in some instances, the receipt of "per diem" payments may have unintended tax consequences, and Board members are encouraged to seek consultation from a professional tax adviser. Accordingly, options have been developed for the reimbursement of Board Members for the costs related to Board activities. Please carefully review the options listed below and select the option that best conveys your expressed wishes.

I have carefully read my options for reimbursement and select the following option(s):

_____ **Option 1:** I elect to receive a "per diem" payment. I realize this payment shall be treated as wages, and subject to the withholdings required by law. I understand that if I elect to receive a "per diem" payment, I would not be able to seek reimbursement for meals and lodging but may seek reimbursement for transportation and miscellaneous expenses.

_____ **Option 2:** I elect to be reimbursed for meals, lodging, and travel expenses allowed by the State of Georgia Travel Regulations for all local board activities, as authorized by State travel regulations issued by the State Auditor. I will be reimbursed for these expenses by completing a State Accounting Office (SAO) Employee Travel Expense Statement. I understand that the Internal Revenue Service considers Board members to be employees of the Technical College System of Georgia, but I shall not receive any wages.

Board Member Name: _____

Board Member's Signature: _____ Date: _____

Technical College: _____