

## **CCS Administrative Procedure**

### **5.30.01-M Board of Trustee Payments**

---

#### **Implementing Board Policy [5.30.01](#)**

**Contact: Chief Financial Officer, 434-5275**

#### **1.0 Purpose**

To provide reimbursement to Board of Trustee members for attendance at meetings, performance of official college business or when they are otherwise engaged in the business of the board.

#### **2.0 Limitations and Requirements**

Each member of a college board of trustees is entitled to receive travel expenses for each day or portion thereof in which he or she is actually engaged in business of the board.

#### **3.0 Board Member Activities With No Overnight Stay**

- 3.1 Board members are reimbursed the daily maximum allowable per diem rate for the location for each day or portion thereof spent to conduct official business.
- 3.2 CCS conducts business throughout a six county service area; therefore, the daily reimbursement rate will depend on the location of the actual activity.
  - 3.2.1 Attendance at a Board meeting at SCC, SFCC or an IEL location within Spokane County is paid at the maximum per diem rate effective 1/1/05 of \$110.
  - 3.2.2 Attendance at a Board meeting at the Colville Center (Stevens County) or in all other counties included in the CCS service area (Ferry, Pend Oreille, Lincoln and Whitman) is paid at the maximum per diem rate effective 1/1/05 of \$91.
- 3.3 The per diem reimbursement for the above-referenced activities does not meet the requirements of an accountable plan as defined by the Internal Revenue Service (IRS) and is subject to federal employment taxes (including income tax withholding (FIT), Social Security and Medicare taxes (OASI) as is reportable on IRS form W-2. The payment is also subject to State of Washington Worker's Compensation insurance.

#### **4.0 Board Member Activities With An Overnight Stay**

- 4.1 Board activity that requires travel including an overnight stay is reimbursed in accordance with CCS travel procedures and on the same basis as CCS employees.
- 4.2 Maximum allowable lodging and subsistence rates vary by location and are established by the State's Office of Financial Management.
- 4.3 Board members traveling for CCS business shall use the CCS Travel Prior Approval (TPA) process to initiate travel requests and to report all travel related activities/expenses.
- 4.4 Travel status is defined by the IRS as "being away from your tax home (regular place of business) overnight or when substantial rest is required."
  - 4.4.1 Reimbursements while in qualifying travel status under federal law are NOT subject to federal employment taxes and will NOT be reported on Form W-2.
  - 4.4.2 CCS travel procedures meet the IRS requirements of an accountable plan, and reimbursements made under an accountable reimbursement plan are generally not considered taxable.

## 5.0 Meals and/or Light Refreshments

- 5.1 Board members are expected to pay the cost of meals provided with meetings, etc. when per diem is paid consistent with section 3.0 of these procedures.
- 5.2 When CCS purchases the meal, the cost of the meal will be deducted from the per diem payment and will be recorded as a deduction on the Travel Expense Voucher (A20-A) or on the TPA for overnight travel. The amount deducted will be the standard daily meal allowance for the location as specified by the Office of Financial Management.
- 5.3 CCS may pay the cost of meals when per diem is not requested.

## 6.0 Other Travel Expenses

- 6.1 Vicinity Mileage. Board members are reimbursed for vicinity mileage in the same manner as CCS employees.
  - 6.1.1 Vicinity mileage is to be reported on form A20-A and will be reimbursed in addition to the per diem payments.
  - 6.1.2 The vicinity mileage reimbursement rate is updated periodically by the Office of Financial Management and is implemented at CCS upon approval by Cabinet.
- 6.2 Miscellaneous Expenses. All other business related expenses should be reported on form A20-A or on the Travel Prior Approval form. Receipts for the actual expenditures should be attached to form A20-A or the Travel Prior Approval form.

## 7.0 Reimbursement Requests

- 7.1 It is the board member's responsibility to report board-related activities and request reimbursement at least monthly for activities that do not involve an overnight stay, or as soon as possible after the completion of travel activities that do involve an overnight stay.
- 7.2 The Board member shall submit a list, including dates of attendance at meetings, performance of official college business or dates the board member was otherwise engaged in business of the board. The information should be provided to the Executive Assistant to the Chancellor.
- 7.3 The Executive Assistant records the board submitted information on a State of Washington Travel Expense Voucher (A20-A) and submits the form to the Business Office for payment processing.
- 7.4 A board member who does not want reimbursement for a particular expenditure or activity should indicate "do not reimburse" each time the board member submits a list of activities to the Executive Assistant to the Chancellor.
  - 7.4.1 The Executive Assistant will record "\$0.00" in the related expenditure column on the form A20-A to indicate the board member does not want reimbursement.
  - 7.4.2 The Business office will not provide reimbursement for these items.

**8.0 Related Information**

- 8.1 [RCW 28B.10.525](#) – Regents and Trustees
- 8.2 [RCW 43.03.050](#) – Subsistence, lodging and refreshment, and per diem allowance for officials, employees, and members of boards, commissions or committees
- 8.3 [RCW 43.03.060](#) – Mileage allowance
- 8.4 State Accounting & Administrative Manual (SAAM) [10.70.030](#) – Meal & lodging reimbursement for members serving in a rule-making capacity
- 8.5 SAAM subsection [10.90.20](#) – Reimbursement Rates for Lodging, Meals, and Private Vehicle Mileage

---

**Originated:** January 1, 2005

**Cabinet approval:** January 1, 2005