

# **POLICY: 2.1.5. (I.C.1.b)**

## **Compensation and Expenses**

**Revised:** May 14, 2001, August 3, 1995  
**Last Reviewed:** September 4, 2018, June 23, 2005  
**Adopted:** December 3, 1987



### **POLICY:**

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

Members of the State 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 State 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, will also be entitled to the reimbursable costs of transportation to and from the places of meeting or places of 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.

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### **RELATED AUTHORITY:**

Statewide Travel Regulations  
O.C.G.A. § 20-4-11 – Powers of the Board  
O.C.G.A. § 20-4-14 – TCSG Powers and Duties

# Attachment: 2.1.5.a1. (1.C.1.b)

## Selection of the Method for Reimbursement of State Board Related Expenses

### STATE BOARD REIMBURSEMENT SELECTION FORM

Under Georgia law O.C.G.A. § 20-4-12, Board members are entitled to receive a "per diem" payment to reimburse them 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 tax 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 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.

\_\_\_\_\_ **Election of Donor Designations:**

I would like to donate funds received (via Option 1 or 2) to a specified TCSG Foundation Donor Account by Direct Deposit (Gift Commitment Form attached).

I understand I will receive documentation at the end of each calendar year for tax purposes.

Board Member Name: \_\_\_\_\_

Board Member's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Gifts to TCSG Foundation are tax deductible to the extent allowed by law.**

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