



## FIVE FAST FACTS

# Board member compensation

School board members may receive compensation for their service, waive compensation or receive reimbursement for expenses actually incurred, but may not receive additional compensation from vendors or other groups for their service with the board.



### **1. School boards may compensate board members.**

Each board member may be compensated up to \$125 per meeting for his or her service. Educational service center and joint vocational board members also may receive compensation for the mileage they incur to and from board meetings at a rate determined by the board. There is no statutory minimum or maximum number of meetings for which a board member may be compensated, but the board may impose such limits through board policy. Board members must be physically present at a meeting to receive compensation.

### **2. Individual school board members may voluntarily waive compensation.**

Board members may individually and voluntarily waive compensation or donate their compensation back to the district. Even if a board member waives compensation, the IRS may tax a board member if it determines that he or she is in constructive receipt of the compensation. Board members should consult their tax professional for information about how waiving compensation would affect their tax filings. Any donation made by a board member to the school district should be treated as any other gift or donation made to the district. The board may not vote to deny compensation to board members during their current term of office.

# FAST FIVE FACTS ON BOARD MEMBER COMPENSATION

## RESOURCES

Fact sheet: *Board member compensation, benefits and expense reimbursement*

<http://links.ohioschoolboards.org/87471>

RC 3313.12

<http://codes.ohio.gov/orc/3313.12>

RC 3311.19

<http://codes.ohio.gov/orc/3311.19>

Ohio Constitution Article II, Sec. 20

<http://www.legislature.state.oh.us/constitution.cfm?Part=2&Section=20>

RC 3315.15

<http://codes.ohio.gov/orc/3315.15>



## Ohio School Boards Association

8050 N. High St., Ste. 100  
Columbus, Ohio 43235  
(614) 540-4000

[www.ohioschoolboards.org](http://www.ohioschoolboards.org)  
[facebook.com/OHschoolboards](https://facebook.com/OHschoolboards)  
[twitter.com/OHschoolboards](https://twitter.com/OHschoolboards)

*OSBA leads the way to educational excellence by serving Ohio's public school board members and the diverse districts they represent through superior service, unwavering advocacy and creative solutions.*

© Ohio School Boards Association  
July 2013

### **3. The amount of compensation for current board members may not be increased or decreased.**

The Ohio Constitution prohibits school boards from increasing or decreasing the amount of compensation paid to current board members during a term of office. However, a board may pass a resolution or change its board policy to adjust the amount of compensation paid to board members who will begin new terms of office or those appointed to a board vacancy after the change has occurred. It is easiest to change compensation prior to board elections in September or October of odd years because the change will go into effect when new board members take office in January of even years.

### **4. School board members may be reimbursed for their expenses.**

Each school board may create a service fund to pay expenses incurred by board members performing their official duties, and for those expenses incurred by board members-to-be for training and orientation that occurs between the date of election or appointment and the date of the administration of the oath of office. School boards are prohibited from appropriating or expending more than \$60,000 from the service fund during a school year. The procedures for reimbursement for approved expenses should be listed in the board's policy and regulations.

### **5. School board members may receive compensation for attending training programs.**

A board may pay its members for attending approved training programs. Board members may not receive more than \$60 per day for attending an approved training program of three hours or less, and may not receive more than \$125 per day for an approved training program that is more than three hours. Each board may determine the amount of compensation to be paid for attending an approved training program as long as it does not exceed the statutory maximum.

If you have questions regarding board member compensation, contact OSBA's Division of Legal Services at (614) 540-4000.