10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

JANUARY 2014

PER DIEM

The seven elected members of each conservation district board do not receive wages for carrying out their duties. Instead, board members are reimbursed for the expenses that they have incurred while representing the board. As the governing body of conservation district boards, the Soil and Water Conservation Commission has set a maximum amount for the per diem rate.

Per Diem Rates

The Soil and Water Conservation Commission has set a maximum of $50 as a per diem rate. Boards can choose their own rate up to this amount. When setting their per diem rate, the board members should consider their budget to make sure that the programs and projects that the board wants to carry out are fully funded first.

To encourage supervisors to participate in training opportunities, the commission approved an incentive per diem rate at their May 15, 2006, meeting. To qualify for this increased rate (to be set by the board at no more than $75) for the next fiscal year, a supervisor must attend 2 training sessions within the fiscal year prior. Qualified trainings include KACD state convention, area meetings, leadership development workshops, 10 Minute Trainings (at least 8 of 12), and other training sessions (on supervisor's roles and responsibilities) that the commission would approve or certify in advance of supervisors participating. In order to know for sure that a training session you will be attending will qualify for this program, copies of the training agenda showing content should be submitted.

Per Diem vs. Actual Travel

According to the IRS, per diem is an allowance paid to employees for lodging, meals, and incidental expenses incurred when travelling. This allowance is in lieu of paying their actual travel expenses. What this means is that a supervisor can be paid either per diem or actual expenses – not both.

Here are some examples of the per diem/actual expenses decision:

- The board chairman drives from his home to the board meeting and back home. He can either be paid per diem or mileage.
- The board vice chairman drives from his home to KACD convention, eats meals, stays in a hotel, then drives back home. He can either be paid per diem or mileage, meals, and hotel.

Taxation

Per diem becomes a little tricky when looking at it from a taxation perspective.

This information is no longer DOC's recommendation. Some districts should withhold taxes from per diem payments and some shouldn't. Districts can contact the Social Security Coverage and Reporting Branch of the Kentucky Finance and Administration Cabinet for more information.

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FOR MORE INFORMATION

1. Field Representative
2. IRS Publication 15 (Employer's Tax Guide)
3. Definitions of federal income tax wages (26 USC 3401(a)) and Social Security wages (26 USC 3121(a))
4. Conservation District Supervisor's Leadership Development Training – Incentive Pay (May 15, 2006)