10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

JULY 2017

PER DIEM

Supervisors are elected officials. However, they are unlike many other elected officials in that they receive no pay. They are able to receive a per diem to help reimburse for expenses they may have while representing the board.

What is Per Diem?
Per diem is the amount of financial reimbursement that is available **for each day**. It is given in lieu of actual expenses to make paperwork easier for smaller amounts. Even if a supervisor attends more than one district-related function during that day, he/she only receives one per diem payment.

Amount of Per Diem to Be Paid
At present the maximum rate for per diem is $50. Conservation boards set their own rate depending on what their budget will allow. During times of financial hardship for the district boards, some choose to do away with the per diem entirely to help carry out the programs the district has planned.

Training Incentive Per Diem Available
At the May 15, 2006, meeting of Soil and Water Conservation Commission it was voted to make it possible for supervisors who put forth an effort to better learn how to serve their board and community to be paid a training incentive of $25. This was to be added to the regular per diem amount. Each supervisor must qualify for the extra $25 each fiscal year.

How Extra Training Incentive Per Diem Is Earned
Attending two training events in a fiscal year will qualify supervisors to earn the extra $25. Below are listed the normal events that qualify. Other events may qualify as a training event if approved by the Soil and Water Conservation Commission.

- 8 of 12 10 minute trainings given by the field representative
- KACD State Convention
- Area Meetings
- Leadership Development Workshops
- Other trainings approved or certified in advance of supervisors participating. An agenda should be submitted prior to the training for approval by the Commissioners

Process for Training Incentive Approval

The local conservation district first approves a request for incentive per diem. At this time, they should check to make sure that the supervisor making the request has completed the required events. The district requests approval from the Soil and Water Conservation Commission. This approval is on a fiscal year timeline, so incentive pay is earned and paid during different fiscal years.

EXAMPLE: Supervisor Jane Q. Conservation will attend the KACD Annual Convention and 8 of the 12 possible 10 minute trainings, given by the field representative, during the 2017- 2018 fiscal year. After she's completed her two events (which can't happen until February at the earliest, because that's the 8th month of the fiscal year), she'll ask her board to approve incentive per diem. Once they've approved her incentive per diem, they'll request the same from the commission at their next scheduled meeting. The commission will then approve her incentive per diem payments for the 2018-2019 fiscal year.

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.

What If I Get Actual Expenses?

The only way to not pay taxes, Social Security and Medicare for conservation district business is to be paid actual expenses instead of per diem. These expenses would have to be documented with receipts for actual expenses to be reimbursed. **The auditor and field representative must be able to verify these receipts.**

EXAMPLE: Supervisor Tom G. Chair drives from his home to the board meeting and returns home afterward. If he chooses to receive per diem, Social Security and Medicare will be withheld. If he chooses to receive actual expenses, he'll get paid a certain amount for each mile driven. Social Security and Medicare would not be taken from this amount.

Can I Get Paid Per Diem And Expenses?

No. Per diem is an estimated amount of expenses, so if you received both, you'd be getting reimbursed twice for the same expenditure.

What Can I Get Per Diem For?

This is a decision that each board must make. Each board must decide for themselves what constitutes district business. As your board discusses this, they should keep in mind their ethical obligations to the taxpayers of their county.