10 Minute Supervisor Trainings

July 2021

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.

What is Per Diem?
Per diem is a flat amount given to a person for a day of work or service. Supervisors are elected officials and can receive reimbursement for actual expenses OR receive per diem.

Amount of Per Diem Allowed: 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 D. Conservation attended a virtual training provided by the DOC and an area meeting during the 2020- 2021 fiscal year. After she's completed her two events, she'll ask her board to approve incentive per diem. Once they have approved her incentive per diem, they'll request the same from the commission at their next scheduled meeting. The commission will then approve her to receive the incentive per diem payments during the 2021-2022 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.

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))