

POLICY

Effective Date: January 1, 2005
Approved By: President Karen W. Morse

Authority: RCW 28B.35.120
BOT Rules of Operations

POL-U1000.09 REIMBURSING BOARD OF TRUSTEES MEMBERS

This policy applies to all Trustees of the University.

1. All Trustees, with the Exception of the Student Trustee, Will Be Reimbursed Through an Accountable Plan.

1. Trustees will be reimbursed allowable meals and lodging and other travel expenses on the same basis and under the same regulations as regular state officials and employees, except that per diem for meals and lodging will be paid only when trustees are in overnight travel status.
2. This reimbursement constitutes an accountable plan (receipts are required) as defined by the Internal Revenue Service, and no additional tax reporting is required.
3. This accountable plan is Option 2 as defined by the Office of Financial Management's State Administrative and Accounting Manual 10.70.30.b- Others.

2. Student Trustees Will Be Reimbursed for Per Diem as Provided by the State's Nonaccountable Plan.

1. Student trustees attending meetings and performing other official business are considered to be in travel status. The daily per diem rate will be paid for each day or portion thereof spent to conduct board business. The three hour rule and official station rule do not apply.
2. The amount of per diem reimbursement will be for each high cost and non-high cost area as defined in the State's Statewide Accounting Manual, subsections 10.90.10 and 10.90.20.
3. Travel expense reimbursement under this option does not meet the requirements of an accountable plan as defined by the Internal Revenue Service and is subject to federal employment taxes.
4. This nonaccountable plan is Option 1 as defined by the Office of Financial Management's State Administrative and Accounting Manual 10.70.30.b- Others.