

10 Minute Supervisor Trainings



January 2020

PER DIEM

According to merriam-webster.com the definition of the term per diem is “by the day: for each day”. 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. The conservation district board of supervisors can set the rate at a lower amount if they choose to do so. At the Soil and Water Conservation Commission meeting in May of 2006, the possibility to receive Incentive per diem was approved. Incentive per diem is a \$25 payment added to per diem after certain conditions are met.

Facts About Incentive Per Diem:

- You must complete 2 qualifying events to be eligible.
- You earn the incentive per diem for the next fiscal year. (Ex. Attending the KACD Convention in July of 2019 and a KACD Area meeting in 2020 could make you eligible for the incentive starting July 1, 2020.
- Incentive per diem is earned yearly.
- Incentive per diem is earned by each board member. It is not earned for the entire board of supervisors.
- The incentive per diem should be approved by the local board and the Soil and Water Conservation Commission prior to receiving payment.

Examples of Qualifying Events in a fiscal year (July 1-June 30):

- KACD Convention
- KACD Area Meeting
- Training from at least eight of the 10-Minute Supervisor Trainings
- Other trainings and/or events **approved** by the Soil and Water Conservation Commission

New Qualifying Events:

If your board wants a new training or event approved as a qualifying event, they can petition the Soil and Water Conservation Commission. The event should be one in which the supervisor will learn a new way to be a better supervisor. The petition should include a meeting agenda and a letter from the district board explaining why they feel that event should qualify.

Why is Per Diem Taxed?

According to [irs.gov](https://www.irs.gov) per diem will be taxable under these conditions:

- “No expense report is filed with the employer.”
- “The expense report filed does not include the date, time, place, amount and business purpose of the expense.”
- “A flat amount is given to the employee and no expense report is required, or
- Per diem is paid in excess of the allowable standard federal rate.”

Under any of these conditions, per diem would be considered wages and therefore taxable.