

## B3. Board remuneration and expenses policy

### Outcome statement

Remuneration and reimbursement of expenses to board members is transparent, fair and reasonable.

### Scoping

The board exercises its right to set the amount that the presiding member and other board members are reimbursed for attendance at board meetings. These honoraria cover the expense of attending board meetings and are not payment for work undertaken.

The principal, as a member of the board, is entitled to the same payment as all other members except the presiding member.

Any other payments or reimbursements are at the discretion of the board.

### Expectations and limitations

Currently at New Plymouth Adventist Christian School:

- the presiding member receives \$75 per board meeting attended
- other board members receive \$55 per board meeting attended
- there is no payment for working group/committee meetings
- attendance fees are non-taxable within the agreed maximum non-taxable amounts of \$605 annually for board members and \$825 for the presiding member
- attendance fees are paid annually as a lump sum following the final meeting of each year of following the final meeting of an outgoing member
- costs associated with attendance at professional development sessions may be met by the board but prior approval must be sought
- all other reimbursements are at the discretion of the board and must be approved prior to any spending occurring.

### Procedures/supporting documentation

- School reimbursement claim form
- Proprietor's handbook for NZ Adventist School Board
- School governance policies

### Monitoring

- Financial reporting
- Annual audit report

### Compliance

[Income Tax Act 2007](#)

[IRD Honoraria payments to school trustees](#)