

SECTION	TRAVEL	SUB-SECTION 19.20.90
SUB-SECTION	BOARD PER DIEM	ISSUED – 2005 REVISED - 2017

**BOARD PER DIEM**

Section 25-3-69, Miss Code Ann. (1972), provides that all officers and employees of state agencies, boards, commissions, departments and institutions authorized by law to receive per diem compensation for each day or fraction thereof occupied with the discharge of official duties shall be entitled to \$40 per diem compensation. The \$40 per day is paid each calendar day for which the officer is in attendance, regardless of the number of hours worked.

Most agencies and boards have specific statutes that authorize the number of board members, limit the number of meetings per year, and possibly state a different amount of compensation if there is no reference to Section 25-3-69, Miss Code Ann. (1972). The respective agency Codes that allow per diem compensation generally state that board members may be paid travel and other expenses as allowed in Section 25-3-41, Miss Code Ann. (1972). The agency should verify any limitations and restrictions concerning their board members. Minutes of board meetings must reflect the names of official board members in attendance who are entitled to claim per diem compensation.

In order to be paid, the board member should complete a Travel Voucher indicating the per diem amount and any related travel and other expenses. Within 10 working days of the Pay Date, the agency should submit to BFC the SPAHRS "Official Travel Voucher Summary", the Travel Voucher, and supporting documentation.

Legislative per diem amounts will be reported on a W-2 as wages, while all other per diems will be reported on a 1099-MISC at the end of the calendar year. SPAHRS will not withhold taxes on 1099 amounts.