
Lake County Vector Control District

POLICY HANDBOOK

POLICY TITLE: Trustee Reimbursement
POLICY NUMBER: 4030

4030.10 In accordance with Health and Safety Code §2030(a), the members of the Board of Trustees shall serve without compensation.

4030.20 In accordance with Health and Safety Code §2030(b), Members of the Board of Trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the Board of Trustees may, by resolution, provide for the allowance and payment to each Trustee a sum not to exceed one hundred dollars (\$100.00) per month for expenses incurred while on official business.

4030.2.1 On July 13, 2011 the Board of Trustees approved paying \$100 (one-hundred dollars) in lieu of expenses incurred while attending the monthly meeting of the LCVCD Board of Trustees.

4030.2.2 A trustee may elect not to receive a portion or all of the authorized compensation. A written acknowledgement will be provided to the Board Secretary and the District Manager.

4030.25 In accordance with Internal Revenue Code 3401(c), trustees are considered “employees” of the agency for purposes of federal income tax law, and in lieu of expenses payments are considered income and must be reported.

4030.25.1 Each trustee who receives in lieu of expenses payments must provide the District with a completed a W-4 form before payment for his/her in lieu of expenses can be issued.

4030.25.2 Each trustee who receives in lieu of expenses payments will be issued a W-2 by January 31 of the following year as required by law.

4030.30 The above policies are subject to California Health and Safety Code §2030, California Government Code §53232.2 and §53232.3, and Internal Revenue Code 3401(c).