

POLICY

BLOMFIELD SPECIAL SCHOOL & RESOURCE CENTRE

BOARD REMUNERATION AND EXPENSES POLICY

RATIONALE

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 payments contribute to the Board member's expense of attending meetings and their time required for pre-meeting preparation, including reading and reviewing documentation related to specialist educational needs and regulatory compliance.

PURPOSE

Remuneration and reimbursement of expenses for board members are transparent, fair, and reasonable, reflecting the professional governance and time required for a specialist school environment.

GUIDELINES

For the current term at Blomfield Special School and Resource Centre, the board has set the following remuneration based on a typical schedule of 10 meetings per year:

- Presiding Member (Board Chair): \$150 per board meeting.
- Other Board Members: \$100 per board meeting.

Remuneration payments can also be made for those Board Members involved in disciplinary sub-committees (minimum of 2 (as per our e-resolution) and a maximum of 3) required for student suspension and/or staff disciplinary meetings. In addition, remuneration payments can also be made for a sub-committee with a finance focus. These remuneration payments are to recognise the significant extra-curricular governance work that is involved in these situations and will be at the rate of either \$75 to \$100 or \$100 to \$150

While these payments acknowledge the skill and commitment of members, they are not intended as full 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.

Payments will not be made to Board Members for attending school events.

Taxation and Compliance:

- Withholding Tax: Under current Inland Revenue (IRD) guidelines, honoraria of up to \$75 for the presiding member and \$55 for board members are exempt from withholding tax. Excess Amounts: Any portion of the meeting fee exceeding these IRD "allowed exemptions" will be subject to withholding tax at the appropriate rate.
- Annual Limits: Tax-exempt limits are currently \$825 annually for the presiding member and \$605 for board members.

Additional Reimbursements:

- Travel: Members travelling to a sub committee meeting may claim reimbursement for mileage from their home or work address to the meeting address at the current IRD rate (as found on <https://www.ird.govt.nz/income-tax/income-tax-for-businesses-and-organisations/types-of-business-expenses/claiming-vehicle-expenses/kilometre-rates>)
- All other reimbursements are at the discretion of the Board and must be approved and minuted prior to any spending occurring.

Reporting Procedures and Documentation

- Claiming: All members must complete a School Reimbursement Form for mileage expenses beyond the standard honoraria.
- Financial Reporting: The Principal and Board Treasurer are responsible for reporting honoraria and expense totals in the school's annual financial report. OR The Principal is responsible for financial reporting and demonstrating budget compliance.

Compliance

- Education (School Boards) Regulations 2020 [Section 19]
- Education and Training Act 2020 [Section 127]
- Income Tax Act 2007

Adopted by the Board of Trustees: 02 July 2026

Presiding Member _____ Date: _____

Next Review: Date: May 2029 (or following any Gazetted change in fee scales)