

May board members be reimbursed for their expenses?

Resource Type: Articles

Topic: General

There are no laws that would prevent a charity from providing compensation to board members for their board service, but the majority of public charities do NOT compensate their board members. More typical is for board members to be reimbursed for reasonable and necessary expenses incurred in connection with their service to the nonprofit as a volunteer board member, such as reimbursement for parking and related expenses to attend meetings (although the board member may instead deduct mileage on his/her personal income taxes as volunteer-related expenses.)

- Any reimbursement should be in line with the nonprofit's policies for staff on travel and meeting expenditures and should also be consistent with the nonprofit's articulated policy on compensation for board members, if it has such a policy.
- The IRS has issued a white paper on [Governance Related Topics](#) for 501(c)(3) organizations that also discusses executive compensation and refers to compensation for officers as well as key employees.