

Per Diem Stipend Qualification Form For Tax Filing Year 2025

Member Name (First and Last): _____
(Print)

Address, City, State, ZIP: _____
(Print)

Board Name: _____
(Print)

Compensation:

A board or commission member who is not employed full-time in public service may receive a stipend under ORS 292.495 (1) for each day or portion of a day during which the member is actually engaged in the performance of official duties. The amount may exceed, but not be less than, the amount of payment that would otherwise be provided under ORS 292.495 (5).

If you are currently serving on a state board or commission other than this one and receiving compensation, under the Constitution of Oregon, Article II Suffrage and Elections, Section 10, you are not allowed to receive compensation from more than one board or commission.

Are you currently serving on a state board or commission(s) other than this one: yes* no

*If yes, please list name(s):

*If yes and you are accepting the per diem stipend from another state board or commission, list name of that entity: _____

Please indicate your compensation status and selection:

- Qualified member:** A member who is not in full-time public service and has an adjusted gross income in the previous tax year: (A) of less than \$50,000, as reported on an income tax return other than a joint income tax return; (B) of less than \$100,000, as reported on a joint income tax return, or (C) have other existing statutory authority for compensation by the board or commission.
- Non-Qualified member:** A member who is not in full-time public service and has an adjusted gross income in the previous tax year: (A) of more than \$50,000, as reported on an income tax return other than a joint income tax return; or (B) of more than \$100,000, as reported on a joint income tax return.
- Decline Compensation:** I decline the compensation offered regardless of my status as a qualified or non-qualified member as allowed under ORS 292.495 (6).

I understand this compensation is taxable income and will be reported to me annually on a W-2 or 1099 statement.

By signing this form, I hereby affirm that all information provided by me on this form is true to the best of my knowledge.

Signature: _____ Date: _____

Please see side 2 for references to the Constitution of Oregon and Oregon Revised Statutes.

Oregon Constitution:

As stated in the 2019 edition of the Constitution of Oregon, Article II Suffrage and Elections, Section 10 Lucrative offices; holding other offices forbidden

Section 10. Lucrative offices; holding other offices forbidden. No person holding a lucrative office, or appointment under the United States, or under this State, shall be eligible to a seat in the Legislative Assembly; nor shall any person hold more than one lucrative office at the same time, except as in this Constitution [sic] expressly permitted; Provided, that Officers in the Militia, to which there is attached no annual salary, and the Office of Post Master, where the compensation does not exceed One Hundred Dollars per annum, shall not be deemed lucrative.

Oregon Revised Statutes:

292.495 Compensation and expenses of members of state boards and commissions. *(Changes made by HB2992 (2021) underscored.)*

(1) Subject to the availability of funds therefor in the budget of the state board or commission, and except as otherwise provided by law, any member of a state board or commission, other than a member who is employed in full-time public service, who is authorized by law to receive compensation for time spent in performance of official duties, shall receive a payment, in the amount specified in subsection (5) of this section, for each day or portion thereof during which the member is actually engaged in the performance of official duties.

(2) Except as otherwise provided by law, all members of state boards and commissions, including those employed in full-time public service, may receive actual and necessary travel or other expenses actually incurred in the performance of their official duties within the limits provided by law or by the Oregon Department of Administrative Services under ORS 292.210 to 292.250.

(3) As used in subsections (2) and (4) of this section, "other expenses" includes expenses incurred by a member of a state board or commission in employing a substitute to perform duties, including personal, normally performed by the member which the member is unable to perform because of the performance of official duties and which by the nature of such duties cannot be delayed without risk to health or safety. No member shall be reimbursed for expenses incurred in employing a substitute in excess of \$25 per day.

(4)(a) As used in this subsection, "qualified member" means a member who is not in full-time public service and who had an adjusted gross income in the previous tax year:

(A) Of less than \$50,000, as reported on an income tax return other than a joint income tax return; or

(B) Of less than \$100,000, as reported on a joint income tax return.

(b) Except as provided in subsection (6) or this section, and notwithstanding any other provision of law, a state board or commission shall provide to a qualified member of the state board or commission, at a minimum:

(A) Compensation, in the amount specified in subsection (5) of this section, for each day or portion thereof during which the member is engaged in the performance of official duties; and

(B) Reimbursement of actual and necessary travel or other expenses actually incurred on the performance of a member's official duties within the limits provided by law or by the Oregon Department of Administrative Services under ORS 292.210 to 292.250.

(5) The compensation to be provided under subsections (1) and (4)(b)(A) of this section is equal to the per diem paid to members of the Legislative Assembly under ORS 171.072.

(6) A member of a state board or commission may decline to accept compensation or reimbursement of expenses related to the member's service on the state board or commission.