

Accountable Reimbursement Plan

PURPOSE

To provide guidance for what expenses are reimbursable for all ministers and employees of the Church and instructions for submitting expenses for a reimbursement request.

GUIDELINES

The Church hereby establishes an accountable reimbursement plan for all ministers and employees with the following terms and conditions intended to comply with all applicable tax rules. The Church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, these expenses will include:

- Business use of automobile, up to the current IRS standard mileage rate
- Business travel away from home: Transportation, lodging and meals on overnight trips
- Convention, conference and workshop expenses
- Continuing education expenses
- Subscriptions, books and software, if related to ministry or employment
- Entertainment/hospitality expenses, if business connection requirement is met

Requests for non-budgeted reimbursable expenses should be submitted *before* the employee incurs the expense whenever possible. The Church does not guarantee reimbursement of any non-budgeted expenses that were not pre-approved.

Requests for reimbursement (both before or after the expense occurs) should be sent to the Pastor and Executive Admin. If the expense is being requested by the Pastor then the request should be submitted to an Elder for approval.

Church employees should submit reimbursement requests no sooner than 60 days before the expense needs to occur and no later than 60 days after the expense occurs (if the request is being sent after the expense occurred). Employees should use the attached sample Reimbursable Expense Request and the sample Expense Report and include any receipts.

Employees will be reimbursed by check or ACH. This reimbursement is normally not taxable income on their Form W-2 and the employee should not report reimbursed amounts as income on his or her federal income tax return. Any taxable reimbursements will be included on the employee's W-2.

Employee signature: _____ **Date:** _____

Reimbursable Expense Request

Employee name:	
For the month of:	

Put the date the expense occurred or the projected date you will need to make the purchase/the approximate date the expense will occur.

Date	Description	Business Purpose	Amount	Account
	Mileage	<i>see reverse side</i>		
Preferred method of reimbursement: ACH Check <i>(circle one)</i>		Subtotal		
		Minus any advance		
		Total reimbursement due		

Employee Signature

Approval signature

Please attach receipts or proof of purchase price to this request. Expenses without receipts are treated as taxable income.

Mileage Report for Reimbursement for the month of _____

Date	Origin	Destination	Purpose	Start miles	End miles	Total Miles

Total miles: _____ x \$0.585 = \$ _____ Reimbursement (record on front page)