

Professional Expense Reimbursement Policy

Members of the pastoral staff being provided a professional expense account shall utilize this privilege within the limits allowed by law and within the parameters of this policy and of the budget adopted by the Church Board.

Reimbursement for qualifying expense shall be made in accordance with the provisions of an Accountable Reimbursement Plan as defined by current applicable IRS codes. The Church Board shall appoint annually an individual to review professional expense reports submitted and the accompanying documentation, verifying the legitimacy of expenses claimed and the accuracy of the report.

Pastoral staff members having an expense account shall seek to supply documentation for *all* expenditures and *must* provide documentation for any expenditure greater than \$25. As a general rule, documentation must be in the form of actual receipts (though there are exceptions). Credit card statements are not to be considered sufficient documentation in and of themselves. If such is the only record of the expense, a written note with details on the purpose of the transaction should be attached to the statement that is filed with the expense report.

Expense reports submitted are to be reviewed and authorized reimbursement paid within 10 days of submission of the report (*each church can set its own policy regarding "turn around" time. The idea is to be fair to the pastoral staff by processing in a reasonable amount of time*).

The expense allowance may be established as a cash advance from the church so that the pastoral staff member does not have to bear these expenses out-of-pocket. In this arrangement, the pastoral staff member, upon termination of his or her employment, must refund to the church the full amount of the cash advance no later than his/her last on-site day as an employee.

SEE "CATEGORIES OF EXPENSES" ON THE FOLLOWING PAGE.

Categories of Expenses

A pastor does not HAVE to submit any of the following expense items, but may. The pastor is expected to act responsibly with respect to the budget established for such expenses.

The following is a sample listing of expense categories:

Mileage Reimbursement (*date, purpose, destination, mile driven*) for qualifying miles – reimbursement at current standard mileage rate. ***(There should be no reimbursement without such a log. The log does not have to detail anything but the general purpose. For example, “Boise, St. Luke’s hospital, pastoral visitation”)***

Pastoral Care Expense – gifts, lunches, resources for others for which reimbursement is not otherwise received ***(This includes lunches the pastor has with parishioners when part of the course of ministry, gifts – for example: high school grads in light of the fact that there is a different standard to which the pastor normally is expected to adhere which means he/she treats all grads the same whereas a lay person might only choose selected persons that are close to them personally; etc.)***

Continuing Education – cost of CEUs, seminars, etc. for which reimbursement is not otherwise received

Denominational Events – costs related to attendance/participation in denominational events (district assembly, pastoral Conferences, etc) for which reimbursement is not otherwise received.

Professional Library – Journals, books, software related to fulfillment of pastoral roles and responsibilities for which reimbursement is not otherwise received.

Supplies – Office supplies, computer equipment and repair, etc. for which reimbursement is not otherwise received.