

[CHURCH NAME]

Reimbursements Policy (Sample)

Policy:

A church-designated person must approve all reimbursements before a payment is made. Reimbursements and allowances are not the same and they're totally separate from an employee's salary.

I. **Business Reimbursement**

- a. Substantiated (documented) business expenses of employees will be reimbursed from the budgeted church funds in accordance with church-approved reimbursement policy and limit set up in budget. Required substantiation for business expenses is paid receipts for all purchases and paid receipts with names of persons involved along with purpose for all hospitality receipt. This includes expenses for: conferences, library, continuing education, hospitality and ministry travel. A computer is considered either a personal item of the employee or church property. If the computer is church property it has to stay on church property.

Note: A cell phone is considered personal property and is not reimbursable.

The difference between accountable reimbursements and benefits are benefits include medical insurance, term life, retirement, etc. These aren't reimbursable items. Medical insurance is paid to the carrier and is stated in a medical policy.

II. **Travel Reimbursement**

- a. Employees are reimbursed from the budgeted church funds for business-related travel per mile at the stated IRS rate. A mileage log is required for verification of mileage. (Note: The IRS can change the mileage rate annually or sometimes more often.)

III. **Budget Reimbursement**

- a. Budgeted expense items for the church purchased by staff or church members will be reimbursed up to limit stipulated in the budget upon presentation of a paid receipt. Among the items that can be reimbursed include: conferences, library, continuing education and hospitality expenses. Health insurance and cell phones are not included in this list.

Signatures

Senior Pastor

Secretary

Revised: _____