

FULLY ACCOUNTABLE EXPENSE REIMBURSEMENT PLAN for XXXXX Presbyterian Church

The Presbyterian Church (insert church name) maintains a fully accountable expense reimbursement plan for its ministers, employees and volunteers, in accordance with the rules and regulations of the Internal Revenue Service. These regulations provide that an employee “need not report on his/her tax return” expenses paid or incurred by the employee solely for the benefit of the church for which such employee is required to and does account to the church and which are charged directly or indirectly to the church. Accordingly, all property, goods and services purchased under this accountable expense reimbursement plan belong to the church, not the individual.

In addition to the rules and regulations of the IRS, the following requirements for expense reimbursement apply.

1. All mileage expenses will be reimbursed at the IRS rate. Documentation must accompany the request that lists the time and place, odometer readings, identification of business and statement of business purpose. Note: No job commuting miles will be reimbursed.
2. Receipts are required for reimbursement of expenses.
3. Requests for reimbursement for meals or entertainment must include the business relationship among the parties to sufficiently explain the business purpose and why the expense was incurred on behalf of the church. Guidelines for determining reasonable meal expenses shall not exceed \$xx/breakfast, \$xx/lunch and \$xx/for dinner.
4. When necessary, the church will provide cash advances for allowable and appropriate business expenses. By accepting an advance, the minister, employee, or volunteer agrees to comply with the requirements of the plan and will document the expenses and return excess payments within 5 days.
5. Requests for reimbursement or cash advances will be made on an expense report, signed by the payee, approved in the same manner required for all checks and submitted for payment. Reimbursement requests should be approved by someone other than the payee.
6. Expenses will be charged to a particular program area that is associated with the reason for the expense. Professional development expenses will be charged to an appropriate personnel account.
7. Requests for reimbursement must be made within 30 days of the expense.
8. Original receipts and documentation of the request for reimbursement will be retained by the church to substantiate the expense.

Acknowledgement I have received a copy of the Church’s Accountable Reimbursement plan and understand that it provides guidelines and summary information about the church’s reimbursement policy, procedures and rules of conduct.

I understand that it is my responsibility to maintain adequate and accurate records and forward all supporting expense reports, receipts and documentation to the church.

Name:

Date: