Travel Expense Policy

Policy Statement

This policy provides guidance for allowable travel expenditures incurred in the conduct of the ministry of the church. It provides accountabilities for approval of travel expenses, reporting of those expenses, and establishes policy regarding reimbursement of those expenses.

Inclusions and Exclusions

All employees of the church who are authorized to travel on behalf of the church are governed by this policy. There are no excluded individuals, groups, or departments to this policy.

Stewardship

The Senior Pastor of the church is responsible for the management of this policy. The Executive Pastor of the church provides practical administration of this policy. The Board of the church is authorized to make changes to the scope and detail of this policy in accordance with the bylaws of the church.

Body

Expenses incurred by employees during approved travel on behalf of the church will be reimbursed subject to the guidelines of this policy. Reimbursements will be requested using the *Travel and Expense Reimbursement Request* and should meet the following guidelines and documentation requirements:

Airline Travel	A receipt from the airline must be provided as a basis for reimbursement. Electronic tickets may be documented with the emailed receipt from the airline company. Reimbursable airline travel expenses include: ▪ Airline travel tickets ▪ Baggage fees ▪ Airport parking ▪ Reasonable and customary gratuities Non-reimbursable airline travel expenses include: ▪ Travel insurance ▪ Travel club dues or fees
Automobile Expense	Personal automobile expenses are generally reimbursable at the standard mileage rates quoted by the Internal Revenue Service. Actual mileage for the ministry purpose should be recorded on the *Mileage Log* page of the *Travel and Expense Reimbursement Request.* In lieu of mileage reimbursement, the employee may elect to be reimbursed for actual

	automobile expenses with proper documentation. Other reimbursable automobile expenses include parking fees, highway tolls, taxicabs, and airport or hotel shuttles. No police or court fines nor tickets for parking violations will be reimbursed.
Rental Car Expense	Rental cars will be reimbursed where common carriers are not available or feasible due to scheduling needs or when actual rental cost including gasoline and other direct charges are less than the standard mileage rate or common carrier cost. In general, the "intermediate" class of rental car should be satisfactory for travel needs unless considerable distance will be traveled. When using a church credit card, optional insurance offered by the car rental agency should be declined. If reimbursement is to be made to the employee for car rental expense, the cost of optional insurance is reimbursable.
Lodging	Lodging should be obtained at the most reasonable rate available for the location. If attending a conference, the employee should check for group rates at hotels affiliated with the conference.
Meals	Meals are reimbursed at actual cost including gratuity. Reimbursement will not be made for alcoholic beverages. Generally, meals should not exceed $35.00 per day per employee. When using a church credit card, one employee should pay for the meal for all employees present.
Incidental Expenses	Expenses incurred by employees not mentioned above will be reimbursed at actual cost. Examples of such costs include gratuities, telephone charges, postage/courier, and business office expenses.

Notwithstanding the above specific guidelines, employees of the church shall be reimbursed for ordinary and necessary ministry travel expenses incurred on behalf of the church if the following conditions are satisfied:

1) The expenses are reasonable in amount;
2) The employee incurring the expense documents the amount, time and place, ministry purpose, and ministry relationship of each expense with the same kinds of documentary evidence as would be required to support a deduction of the expense on the employee's federal or state income tax return;
3) The employee documents expenses by submitting for approval an accounting of such expenses no more than thirty days after the travel. In no event will an expense be reimbursed if substantiated more than sixty days after the travel unless approved by the employee's supervisor.

4) Receipts must be submitted for all expenses that are more than $20.00. The receipt should report the nature of the expense, people who attended, and method of payment.

A travel advance may be obtained by the employee to fund travel expenses by submitting a *Purchase Authorization and Check Request* to the immediate supervisor. The advance should be reconciled along with actual travel expenses on the *Travel and Expense Reimbursement Request* within thirty days following the travel.

<u>Forms and Instructions</u>

Requests for reimbursement of travel expenses should be made using the *Travel and Expense Reimbursement Request*. Requests for travel advances should be made using the *Purchase Authorization and Check Request.* Facsimiles of each are made a part of this policy document.

<u>Signatures</u>

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Senior Pastor

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Treasurer

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Secretary