

EMANUEL UNITED CHURCH OF CHRIST REIMBURSEMENT POLICY FOR EMPLOYEES AND VOLUNTEERS

Emanuel United Church of Christ hereby establishes an accountable plan to reimburse its pastor, other employees, volunteers and delegates for business expenses incurred on behalf of the church using the following guidelines.

Substantiated expenses incurred by the pastor to fulfill responsibilities set forth in the pastor's covenant or call. Reimbursement may be made to the pastor, employees, volunteers and delegates for other out-of-pocket expenditures incurred while performing work or executing events, projects, meetings and missions on behalf of and sanctioned by the church through its governing council, Christian Board of Education, or at the behest of its authorized auxiliary organizations while performing responsibilities delegated by the church.

Expenses qualifying for reimbursement include, but are not limited to, the following.

- Public transportation or automobile mileage, parking, and tolls
- Overnight lodging and meals
- Fees and expenses associated with representing the church at meetings, conventions and assemblies
- Continuing education
- Books, periodicals and other resource materials
- Other expenses as approved by the Church Council
- Purchase of food, supplies, or services incurred while performing work or executing events on behalf of the Church

Travel mileage shall be reimbursed at the current IRS allowable rate. Food and lodging shall be reimbursed at a rate considered reasonable for the market area in which the meeting or conference was held as determined by and approved by the church governing council.

If a cash advance is provided, it must be accounted for, and any excess monies returned to the church within 30 days of completion of travel, education, or other purpose for the advance.

Funds for Pastor Professional Expense (Ministry Expenses) reimbursement shall be included as a separate item in the congregation's annual budget. These funds are not considered a part of the pastor's salary but represent church business expenses.

All expenses must be supported by receipts (traditional register receipts, email receipts, or printed purchase confirmation from online purchase or booking sites. Mileage reimbursement requests must be accompanied by a travel log describing the date, number of miles traveled, and purpose of the travel.

Receipts and travel logs must be submitted to the Church Treasurer for reimbursement within 30 days of the event or activity for which expenses were incurred. Those submitted more than 90 days after the event or activity will require specific approval of the Church Council for payment.

Requests for reimbursement should be submitted on the Voucher for Payment form and accompanied by receipts. The Voucher for Payment form is readily available in the wall file on the left side of the church office door.

Approved this _____ day of June, 2024

Geoff Shinn, Secretary