

## ACCOUNTABLE REIMBURSEMENT POLICY

The following resolution is hereby adopted by the church council of \_\_\_\_\_  
UMC . It will be effective for the calendar year \_\_\_\_\_ and all future years unless  
specifically revoked or superseded.

The church pastor (or other employee(s)) will be reimbursed for ordinary and necessary business expenses incurred in the performance of his or her responsibilities when he/she substantiates the amount, business purpose, date, and place of the expense.

This substantiation must be provided to the chair of the pastor parish relations committee (or church treasurer) within sixty (60) days of incurring the expense. The individual must return to the church any amounts received in excess of the substantiated expenses within one hundred twenty (120) days of receipt.

The church will not report any properly substantiated reimbursement payments as income on any Form W-2.

\_\_\_\_\_  
Chair, Church Council

\_\_\_\_\_  
Committee on SPR/PPR Chairperson

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Pastor/Staff Person

\_\_\_\_\_  
Secretary

(The church may wish to designate certain items which it elects to have covered by this policy, such as travel, continuing education, attendance at annual conference, books, subscriptions, work supplies, vestments, etc. There may be a cap or dollar amount on the total reimbursable business expenses that will be paid, for example: "The reimbursement amount shall be no more than \_\_\_\_\_." The church may also want to require pre-approvals by the treasurer or SPR/PPR chair of business expenses in excess of \$ 500 (or any other amount deemed appropriate). These additional requirements should be included in the policy.)

*This is a sample of an accountable reimbursement policy. The specifics of each policy should be reviewed by each church and minister considering their specific concerns. If legal or tax advice is required, the services of a competent professional advisor should be sought.*