

FULLY ACCOUNTABLE EXPENSE REIMBURSEMENT PLAN

The Presbytery of Western New York maintains a fully accountable expense reimbursement plan for its 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 presbytery for which such employee is required to and does account to the presbytery and which are charged directly or indirectly to the presbytery. Accordingly, all property, goods and services purchased under this accountable expense reimbursement plan belong to the presbytery, not the individual.

Accordingly, the following requirements for expense reimbursement apply.

1. All mileage expenses will be reimbursed at the current (2010) IRS rate, which has one figure for employees (\$.50 cents per mile) and a different figure for volunteers (\$.14 cents per mile). 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 to employees.
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 presbytery (list participant names). Common sense guidelines apply for determining reasonable meal expenses.
4. When necessary, the presbytery may provide cash advances for allowable and appropriate business expenses. By accepting an advance, the employee, or volunteer agrees to comply with the requirements of the plan and will document the expenses and return excess payments within 15 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 (i.e. supervisor for employees; committee or ministry team chairperson for volunteers).
6. Expenses will be charged to a particular program area that is associated with the reason for the expense. Study Leave and Continuing Education expenses will be charged to an appropriate personnel account.
7. Requests for reimbursement must be made within 45 days of the expense.
8. Original receipts and documentation of the request for reimbursement will be retained by the presbytery to substantiate the expense.
9. The same documentation requirements apply to those employees using a PWN Y credit card. (see credit card policy approved in 2001 and revised 10/28/03).
10. Expenses exceeding a budget line will not be honored unless there has been prior authorization agreed upon by the ministry team and the business office in consultation with trustees, to spend more than has been budgeted.

Acknowledgement

I have received a copy of the Presbytery's Accountable Reimbursement plan and understand that it provides guidelines and summary information about the 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 business office.

Name: _____

Date: _____