

SAMPLE

SHORT FORM

ACCOUNTABLE REIMBURSEMENT POLICY

This is the 2002-2003 Tax Packet

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ACCOUNTABLE REIMBURSEMENT POLICY

The following resolution is hereby adopted by the church council of _____
_____. It will be effective for the calendar year 2002 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specifically revoked or superseded.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 stating "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.

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