

**Unitarian Universalist Congregation of Fairfax
Operational Policy**

Subject: Expense Reimbursement Policy

Number: IV. F.

Effective Date: July 8, 2015

Approved By: Coordinating Team

Policy

This policy is an Accountable Reimbursement Plan in accordance with IRS guidelines. Ministers and staff shall be reimbursed for any ordinary and necessary business and professional expenses if the following conditions are satisfied:

- The expense clearly supports the work of the congregation.
- The amount of the claimed expenses is reasonable.
- Receipts are provided showing the amount, date and business purpose.
- Funds are available in the individual's professional expense allowance or in an alternate, appropriate budget line.
- In the case of expenses to be charged to budget lines other than a professional expense allowance, the request must be approved by a person responsible for the budget line to which the expense is being charged or by the Director of Administration.

Procedures

Reimbursement requests must be submitted to the Director of Administration for processing within 60 days unless a longer period is justified by the circumstances. Qualifying expenses include but are not limited to automobile expenses at the IRS standard allowance; conference, meeting and travel expenses; professional development; books, newspapers, periodicals, audio-visual materials and other resources; professional association dues usual and customary for the position; clerical gowns, robes and religious garments; entertainment, meals and gifts within IRS limits; equipment or supplies necessary for the performance of the minister or staff member's duties.

UUCF will not include the amount of business or professional expenses on the minister/staff member's W-2 form, and the minister/staff member should not report the amount of any such reimbursements as income on Form 1040.

Reimbursements will be paid by check drawn from appropriately budgeted funds and not through payroll. The minister/staff member must return any excess reimbursement or allowance within 120 days of the expense or of notification of the excess. Monies budgeted for professional expenses that have not been expended by the end of the fiscal year may not be carried forward to subsequent years. Such monies shall not be distributed to the minister/staff or reallocated as compensation in any way. Receipts and other expense documentation will be retained by UUCF for seven years or as otherwise directed as part of a financial review or audit.