

**Unitarian Universalist Congregation of Fairfax
Operational Policy**

Subject: Expense Reimbursement Policy Number: IV.F.

Effective Date: July 8, 2015

Approved: Coordinating Team

Revised: January 22, 2020

Policy

This is an Accountable Reimbursement Policy for ministers, staff and congregants in accordance with UUCF approved budget and Internal Revenue Service (IRS) guidelines.

Ministers & Selected Staff:

Ministers and selected staff shall use UUCF-issued credit cards for any budget-approved expense to the extent possible. In the event that a UUCF-issued credit card may not be used, the minister or staff may be reimbursed for budget-approved expenses if the following conditions are satisfied:

1. The expense clearly supports the work of the congregation.
2. The amount of the claimed expense is reasonable.
3. Receipts are provided showing the amount, date and business purpose.
4. Funds are available in the individual's professional expense allowance or in an approved budget line.
5. When an expense is to be charged to a budget line other than 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 fFinance manager.

Other Staff:

For staff members not issued a UUCF credit card, approved expenses shall be reimbursed if the following conditions are satisfied:

1. The expense clearly supports the work of the congregation.
2. The amount of the claimed expense is reasonable.
3. Receipts are provided showing the amount, date and business purpose.
4. Funds are available in the approved budget line.
5. The senior minister or a staff member's supervisor must approve the request.

Congregants:

Congregants may be reimbursed for expenses incurred if the following conditions are satisfied:

1. The expense clearly supports the work of the congregation.
2. The amount of the claimed expense is reasonable.
3. Receipts are provided showing the amount, date and business purpose.
4. Funds are available in the approved budget line.
5. The cognizant lay minister, committee chair or co-chair approves the request.
6. A congregant may not approve their own request.

The following guidelines and processes apply:

1. UUCF-issued credit cards are to be used only by personnel to whom they are issued and are not to be used by other staff members or congregants.
2. Reimbursement requests must be submitted to the finance manager for processing within 60 days unless a longer period is justified by the circumstances.
3. Ministerial 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's or staff member's duties.
4. 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 IRS Form 1040.
5. 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.
6. 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.
7. Receipts and other expense documentation will be retained by UUCF for 7 years or as otherwise directed as part of a financial review or audit.
8. For congregant reimbursements, the [Expense Reimbursement Form](#) shall be used. Approval by the cognizant lay minister or committee chair/co-chair of congregant reimbursement may be made by email or similar electronic approval.