

## PRESBYTERY EXPENSE REIMBURSEMENT POLICY

*"The expenses of elders and ministers of the Word and Sacrament attending governing bodies ordinarily shall be defrayed either by the governing body which elects them or by that which they are attending, to the extent of the expenses incurred within the bounds of that governing body." G-9.0308*

### **For Presbytery Assemblies**

- A. Churches shall cover the expenses for their commissioners to attend Presbytery Assemblies.
- B. Minister members whose expenses, including mileage, for attending Presbytery Assemblies are not reimbursed by their church or other employer as a reimbursable expense, are eligible to receive reimbursement from the Presbytery for total mileage in excess of forty (40) miles.
- C. Presbytery shall provide childcare at Presbytery assemblies. Presbytery will not reimburse individuals for childcare services.

### **For Committee, Commission and Council Business**

- A. Any expenses, excluding mileage, incurred by a committee, commission or council member which fall within the normal parameters of the committee's business that it considers necessary or appropriate shall be reimbursed by the committee from its appropriate budgeted line item.
- B. Mileage for committee, commission or council member to and from meetings and other committee business shall be reimbursed through the committee's budget at the IRS established rate for volunteers for any mileage in excess of 40 miles per meeting.
- C. Each entity will determine its own reimbursement policy regarding childcare expenses.

Note: It may be reasonably argued that Presbytery work is not voluntary for minister members of Presbytery. However, the Presbytery is not considered the employer for ministers engaged in the work of the Presbytery. Moreover, for elder volunteers any reimbursement over the IRS established rate per mile is considered taxable income. In an effort to be equitable, Presbytery will consider ministers as well as elders and other members to be volunteers.

### **For Covenant Communities, Mission Partnerships and Task Forces**

- A. These mission units shall establish their own reimbursement provisions to be covered by their budgets, except that all mileage reimbursements shall be at the IRS established rate for volunteers for any mileage in excess of 40 mile per event.

### **For Moderator, Vice-Moderator, Treasurer**

- A. Those expenses necessary for fulfilling the responsibilities of these elected officers and positions shall be reimbursed as presbytery ecclesiastical expense.
- B. Other expenses which may not be considered necessary but deemed appropriate (as determined by Council) for the exercise of these offices shall be reimbursed as presbytery ministry expense up to an accumulated amount to be determined annually by the Council.
- C. All mileage reimbursements shall be at the IRS established rate for volunteers for any mileage in excess of 40 miles per event.

### **For Presbytery Pastor, Stated Clerk**

- A. The Presbytery's budget shall contain line items for ecclesiastical and ministry expenses incurred by the Presbytery Pastor and Stated Clerk.

ALL PRESBYTERY REIMBURSEMENT REQUESTS ARE CONSIDERED VOLUNTARY.

ALL REQUESTS MUST BE ACCOMPANIED BY AN AUTHORIZED AND SIGNED VOUCHER.