

# **MINISTERIAL REIMBURSEMENT BASIC GUIDELINES – USA Field**

**Effective January 2016**

## **Reimbursable Expenses**

- Travel expenses for work trips including
  - Airfare
  - Lodging
  - Out of town meals
  - International travel costs (immunizations, passport, visas, etc.)
- Work transportation (train/bus/taxi-fare, rentals, tolls, parking)
- For church-provided vehicle:
  - Items charged to minister's MR budget: Gas, car wash, oil change, minor repairs (< US \$50)
  - Items charged to World Church budget: tires & major repairs > \$500 with prior approval from HR
- For personal vehicle:
  - The lesser of the applicable mileage rate for use of personal vehicle or car rental for the same time period
- Business meals as defined in the policy
- Conference registrations (with supervisor's approval)
- Ministerial media & materials - books, videos, music, etc.
- Offerings away from home - Offerings made by staff to their local congregation or to the World Church are considered personal contributions and should not be submitted for reimbursement. When fulfilling ministerial assignments away from their home congregation, a staff member may make an offering and submit it for reimbursement. It is expected that such offerings will be nominal in nature.

## **Office Expenses**

Office expenses may be covered by your jurisdiction or field. If so, please make payment/reimbursement arrangements with your jurisdiction or field.

- Basic Internet Service if this service is not available through your jurisdiction's office, up to a maximum of \$25/month
- Cell phone service – reasonable as worked out with your supervisor (e.g. 50/50 split)
- Office phone/long distance calls if not available at your jurisdiction's office
- Postage and shipping
- Office supplies
- Equipment – discuss with your supervisor (cell phones, copiers, printers, projectors, sound systems, etc.)

## MINISTERIAL REIMBURSEMENT (continued)

### General Information

- Copies of receipts are required for all lodging expenses
- For other than lodging, copies of receipts are required for items \$75 and over
- Oil changes should always be entered as a minor repair, regardless of the cost
- An MRR must be submitted for each month, even if there are no expenses for that month
- Ministerial Reimbursement Requests (MRR's) received more than 60 days after the end of the month will be reported as taxable income
- If you have a church-provided vehicle, you must keep a mileage log and be prepared to make it available for audit each year
- The IRS considers both personal and commuting miles to be a taxable benefit. These totals must be reported monthly and will be included in taxable income on the minister's W-2 form.
- The church allows up to 5,000 personal miles each year on a church-provided vehicle. In the USA excess personal miles will result in a \$0.25/mile deduction on your MRR.
- Reimbursements are currently processed on Friday with a submission deadline of noon CST on Wednesday. They are transmitted by EFT and deposited into your account two business days later. A notification e-mail will be sent notifying you that the money has been transmitted. Please do not respond to this automated message.
- Communications regarding your MR should be directed to [MinisterialReimbursement@CofChrist.org](mailto:MinisterialReimbursement@CofChrist.org). For technology questions regarding accessing the MR form via Citrix, please contact Technology Support at [InfoSys@CofChrist.org](mailto:InfoSys@CofChrist.org).