

**PRESBYTERY OF BALTIMORE
EXPENSE & REIMBURSEMENT POLICY**

The purpose of this policy is to provide assistance to persons who must travel long distances in order to serve as volunteers for Presbytery Committees and Commissions whose budgets include funds set aside for expense reimbursements.

It shall be the policy of the Presbytery of Baltimore that expenses for mileage, meals, and lodging shall be reimbursed according to the following standards:

- I. Mileage Reimbursements:** The Presbytery will reimburse active Teaching Elders serving congregations for mileage incurred when traveling to a Presbytery committee or commission meeting more than 50 miles one way. Reimbursement will be paid at the current IRS rates for business miles on the total round trip mileage beginning with the 101st mile.

Baltimore Presbytery will reimburse retired and non-parish clergy and ruling elder members of certain Administrative Commissions for mileage incurred in fulfillment of the duties of the AC as follows, with no distance requirements/in excess of 50 miles:

- a. The Administrative Commission has been formed to oversee the closing of a church and disposition of property or to work with congregations reported to be affected with disorder, and inquire into and settle the difficulties therein (BOO G--3.0109(5) as follows
- b. Members will be reimbursed at the IRS rate for volunteers. Active parish clergy members may be reimbursed at this rate and submit a request for the balance of the IRS Business rate to their sessions for reimbursement as Business expenses.

Requests for mileage reimbursement must be submitted on a Presbytery reimbursement form, signed by the Commission or Committee Chairperson, and must be accompanied by receipts documenting all reimbursement requests. This includes tolls and parking. In the case of mileage, the member must provide the # of miles with a navigational hardcopy such as MapQuest or Google Maps. Parish clergy should submit mileage requests based on the mileage between their office and the location of the meeting.

- II. Meal Reimbursements:** The Presbytery will reimburse, at a rate based on the Federal per diem rate, for meal expenses incurred while engaged in official Presbytery business out of town, or when attendance at committee or commission meetings (not to include Presbytery Gatherings) requires a Presbyter's presence at a location more than 50 miles from home. It is the policy of the Presbytery not to pay for alcoholic beverages. **Requests for meal reimbursements** should be submitted on a Presbytery reimbursement form, signed by the Commission or Committee Chairperson, accompanied by either: (1) Detailed receipt of meals so as to verify no alcohol; or: (2) Summary receipt that shows total with tip.

- III. Lodging Reimbursements:** When approved ahead of time, Presbytery will reimburse lodging for out of town business of an approved hotel or motel **Requests for lodging reimbursements** must be submitted on a **Presbytery reimbursement form**, signed by the Commission or Committee Chairperson, accompanied by a detailed receipt.

IV. Timely submittals: Requests for reimbursement must be submitted within 60 days of the occurrence of any expense.

ADOPTED: August 2017