

**CHRISTIAN METHODIST EPISCOPAL CHURCH – DEPT. OF FINANCE  
Expense Reimbursement/Payment/Allowance Program Policy**

**Effective Date: September 2015**

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## **Introduction and Definition of Terms**

The following Expense policies applies to any expense items submitted including those submitted via the CME Church/Department of Finance/CONCUR TRAVEL & EXPENSE application.

The primary objective of this Policy is to provide sufficient detail to minimize the potential of expense reports returned for clarification, to expedite the CONCUR expense reimbursement/allowance process, while complying with any compliance regulations associated with but not limited to the Book of Discipline and IRS codes.

CONCUR & ADP are our primary means of budgeted line item distribution, however, on occasion credit card or manual check will be utilized with appropriate invoices or receipts.

This policy is not exhaustive and may change at any time without notice.

### **Definition of Terms:**

#### **GENERAL CHURCH**

Connectional CME Church that list budgeted line item funds in the CME Book of Discipline

#### **APPLICANT/PARTICIPANT**

Eligible participant (Team member)

#### **CONCUR**

Our 3<sup>rd</sup> party personal expense and business vendor reimbursement provider.

#### **ADP**

Our 3<sup>rd</sup> party payroll payment provider.

#### **CFO**

Department of Finance executive officer. CME and Department of Finance (DOF) may be used interchangeably in this document.

#### **2<sup>nd</sup> PARTY**

An additional organization within the CME Church responsible for a personal reimbursement other than the General Church

## **BUDGET**

**Departments, Episcopal Districts, etc. with a line item allocation in the published CME Church Book of Discipline 2014.**

## **Program Eligibility/ Termination/ Forfeitures**

Eligibility for all Allowance Programs is determined based on CME Church pre-defined requirements, eligibility status as well as job status/position of the applicant.

### **Changes in Eligibility**

If you are changing your job status or position, PLEASE read this section to understand how it will impact your eligibility to continue participation in the CONCUR program.

If an allowance plan participant has a job status change in an ineligible position, or leaves the church, participation in the Expense Allowance Program plans is terminated. The job status change or termination will be updated in CONCUR based on the information provided in the ADP and confidential files maintained by the Department of Finance. When the information is updated in ADP, a new program end date and last reimbursement date will be calculated by the system. The participant will have 35 days from the end date to submit any expenses incurred prior to the job to the status change or termination date. A surrogate may be able to submit these expenses.

After 45 days (35 days to submit expenses, 10 days for approval & final processing), all programs will be closed and no additional expenses can be entered for the participant.

Once the program has closed all unused program funds will be forfeited and no longer available for reimbursement activity.

## **CME Team Member – Leave of absence**

**During a leave of absence monthly funding for budget is suspended. Once a team member returns from leave, the total # of days on leave is calculated and the budgeted program amount is adjusted accordingly. The total # of days is used to calculate program amount per day, the budgeted program is adjusted by reducing the program original amount. Funding will begin again and catch-up will occur if needed for the new amount.**

**Leave Date = date notified DOF went on leave by HR, Return Date = date DOF notified of returned from leave.**

**Calculations – (Original Program Amount/Total Program Days) \*Total # of days on leave – Original Program Amount \* 1= Updated Program Amount.**

## **General Expense Information**

As a plan participant, it is your responsibility to become familiar with the policies governing expense allowance program reimbursements activity.

It is important to note that all team members should act for themselves, unless they have designated a surrogate within the program. Sharing of login-ids and passwords is strictly prohibited and is against CME Church Information Security policy.

Managers are required to review all expense reports to ensure they are accurate and complete and that transactions are in compliance with the CME Expense policy as well as all appropriate company policies.

To ensure timely processing of expenses, participants should file monthly for expense reimbursement activity, even if the report goes into backlog waiting for available funds to complete full reimbursement. ONLY ONE SUBMISSION PER MONTH IS ALLOWED FOR ELIGIBLE PARTICIPANTS.

Participants should keep in mind that due to a significant increase in year-end report volume any expenses that are submitted during that time frame, may take longer to be reimbursed. Any submissions made after December 10 in any given year will likely not be reimbursed until the following year. The Department of Finance & CFO may deny budgeted request made beyond the relevant budget calendar year .

## **Example of items not reimbursable with program dollars**

Personal expenditures incurred while conducting business are not reimbursable. Examples include, (but not limited to):

- Formal wear (purchased or rental)
- Finance/Late Charges
- Cost of transportation for normal daily commutes
- Monthly or daily personal parking
- Personal clothing
- Depreciation costs – Personal assets
- Membership fees/dues associated with frequent travel programs (i.e., Airlines, Hotels, Rental Cars)
- Babysitting Fees
- Luggage Fees
- Pet Boarding or Kennel Service

Consulting, Professional Fees, and Temporary Services are not reimbursable through the allowance program.

The procedure for invoices payable to business entities or vendors is as follows:

- The invoice must be submitted through CONCUR only by the CFO
- Submit the invoice for payment to the CFO for processing via CONCUR

## **General Travel Information**

You can be reimbursed for your allowable travel expenses if your trip was entirely business related. Expenses included the travel cost are subject to a maximum allowable airfare as determined by reviewing the published policies of the CFO.

All business travel arrangements (Airfare, Hotel, Rental Car, etc.) must be booked through the corporation's designated Travel Services provider. However, if arrangements are otherwise booked they are subject to maximum allowable policy.

If your trip is primarily for personal reasons, such as vacation, the entire cost of the trip is a non-reimbursable personal expense. However, you can be reimbursed for any expense you have while at your destination that is **directly** related to your business.

# **Roles and Responsibilities**

## **Manager/Approver**

Designated managers and approvers as determined by the CFO

## **Shared Service Accounting is responsible for**

Many events have multiple sources responsible for reimbursement. The CFO will allocate these reimbursements accordingly subject to the reimbursement policies of that additional shared service party.

## **If an audit does not meet the all governing criteria the following will take place**

1. Report will be returned for review and correction
2. The participant:
  - a. Review report and take action
  - b. If clarification is required (i.e. expense type, business purpose), please review with the CFO.
  - c. Resubmit the report after corrections/update have been completed
3. Manager or approver will need to review and approve
4. Shared Service accounting will audit the report for compliance
  - a. If all requirements are met, the report will be approved
  - b. If all the requirements have NOT been met:
    - i. The report will be escalated to processor who will:
      1. Contact the 2<sup>nd</sup> party manager
      2. If no action is taken by the Financial Advisor within 6 business days of the initial contact, or requirement are not met, the report will be returned to the FA.

# **Compliance**

This Policy document is subject to revision as deemed necessary by the CME Church & the CFO. Please note that 2<sup>nd</sup> party guidelines or regulations may be more stringent than those included in this document.

The Department of Finance through the CFO reserves the right, in all cases, to determine whether any individual item submitted is an appropriate business expense to be considered for reimbursement via manual check, credit card, or CONCUR.

Any item not specifically mentioned in this document is bound by allowance Plan policies. All reimbursement requests submitted via CONCUR application are subject to a formal review to ensure compliance.

## **Required Information**

Required Receipts and Proof of Payment must be received by the image upload process via CONCUR before the report can be approved and reimbursed.

There are several expense types that require identification of either attendees or recipients. For a complete list of these expense types as well as detail definitions of attendees and recipients please see the list within the CONCUR application.

**Business Purpose:** A business purpose is required for all CONCUR expense reimbursement activity. A “drop-down” menu is provided reflecting the most commonly utilized business purpose options. However, if none of the options fit your circumstances; you have the option to indicate something more appropriate under “miscellaneous”.

**Comment Field:** Please use the “Comments” field of the individual expense item to provide clarification or justification to further support your expense item. Use of this field can significantly minimize the potential for your report to be returned for additional information and/or clarification.

## **Attendee(s) and Recipient(s) Policy**

In CONCUR there are several expense types that require the identification of either an attendee or a recipient for eligible expense reimbursement activities. Below is a listing of these expense types with sub-types. **Note: there are not exceptions to this policy:**

### **Expenses Requiring Attendee(s) Information**

#### **\*Meals & Entertainment**

- Business Meal – Client
- Business Meal – Employee
- Business Meal – Prospect
- Travel Meal – Client
- Travel Meal – Employee
- Travel Meal – Prospect
- Entertainment Client

### **Expenses Requiring Recipient(s) Information**

- Gift & Entertainment – Client (*Please Note:* CME Team Members cannot be listed as recipient)
- Gift/Award – Employee (*Please Note:* CME Team Members Name cannot be listed as a recipient)

**NOTE:** Per IRS guidelines, a receipt indicating “solely” the attendee/recipient names is not acceptable as supporting documentation.

## **Receipts and Proof of Payment Policy**

Regardless of the expense type, “**Original Receipt**” and “**Proof of Payment**” is required for all purchases (Cash or Personal Credit Card) over \$74.99. Per CME extensive need to have physical documentation to support the expense reimbursement policy and the enforcement of it, no exceptions will be granted to this policy.

If you have lost a receipt, please work with the vendor, retailer, etc. to acquire a new receipt and then submit the expense for reimbursement. This will expedite processing of your reimbursement on the initial submission, as opposed to submitting an expense without the required receipt.

Also, please make sure that you manually indicate the correct US Dollar Total on all vendor receipts that reflect non-US Totals.

“Chits” (stubs from restaurant, grill, café, bar tabs and other “hand-written” or “non-branded” documents) are not acceptable receipts and will not be honored except for “per diem” and “personal mileage”. Vendor and lodging reimbursement require actual receipts, (Hotel Folio) as well as proof of payment (check, cash or credit card).

**NOTE:** Internal Revenue Service (IRS) Guidelines states.. “Generally”, you prove payment with a cash receipt, financial account statement, credit card statement, cancelled check (front and back), or substitute check (front and back). If you make payments in cash, you should get a dated and signed receipt showing the amount and the reason for the payment. If you make payments by electronic funds transfer you may be able to prove payment with an account statement prepared by your bank or other financial institution. “These statements are accepted as proof of payment if they show the items reflected in the Table Below:



## Required Information

Expense Type	Example Appropriate Supporting Receipt Documentation
<b>In General</b>	<p data-bbox="537 533 1338 569"><b><u>Merchant's or Vendor's Receipt (Invoice) reflecting:</u></b></p> <p data-bbox="526 625 1089 657">Merchant or Vendor name &amp; address</p> <p data-bbox="526 669 784 701">Date of Purchase</p> <p data-bbox="526 714 922 745">Items purchased showing:</p> <ul data-bbox="862 758 1203 884" style="list-style-type: none"><li data-bbox="915 758 1149 789">a. Cost of each</li><li data-bbox="862 802 1203 833">b. Description of each</li><li data-bbox="943 846 1122 877">c. Quantity</li></ul> <p data-bbox="537 896 834 928">Applicable sales tax</p> <p data-bbox="537 940 959 972">Applicable shipping charges</p> <p data-bbox="537 984 1425 1062">Total amount indicating, "Paid in full" or showing payment made.</p> <p data-bbox="537 1075 1094 1106">Invoice number is invoice is provided</p>

<b>Air Fare</b>	<p><b><u>Merchant's or Vendor's original Receipt preprinted travel itinerary reflecting:</u></b></p> <p>Airline Ticket Number  Vendor/Carrier Name  Purchase Date  Travel Date (departure &amp; returning)  Travel "Class" (i.e., coach, business class, etc.)  Cost of Airfare, applicable sales tax, applicable Airport taxes/fees,  Total cost</p>
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<b>Car Mileage</b>	<p><b><u>Approved Mileage log Required:</u></b> Mileage log can be found within the CONCUR expense category – "Personal mileage"</p>
<b>Car Rental</b>	<p><b><u>Car Rental Receipt Required</u></b></p> <ul style="list-style-type: none"> <li>• Receipt Date</li> <li>• Rental Rates: Daily/Weekly</li> <li>• Rental Dates:</li> <li>• Number of Days rented:</li> <li>• Miscellaneous Charges: (i.e. Insurance, gas, etc.) applied to the rental</li> <li>• Showed paid in full:</li> <li>• Receipt that is given when the vehicle is returned and payment is finalized</li> </ul>
<b>Hotel</b>	<p><b><u>Hotel Portfolio Required</u></b></p> <p>A detail hotel folio or a receipt/invoice that lists all charges during your stay that includes check in date, check out date, room rate, taxes, incidentals (if applicable) as paid in full.</p>
<b>Public Relations</b>	<p>Advertising in programs or other media produced by non-profit organization will require an invoice or letter form the organization specifying what you are receiving.</p>

<p style="text-align: center;"><b>Telephone/ Communication Service &amp; Remote Access</b></p>	<p style="text-align: center;"><b><u>Service Provider Billing Statement/Invoice reflecting</u></b></p> <p>All pages of the phone bill are required regardless of the number of pages. Example: if bill reflects 1 of 10 pages, all 10 pages are required.</p> <p>Written calculations by the team member on the page showing amount due indicating what is being reimbursed if the amount requested is not equal to the total bill</p>
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**Proof of Payment for all items greater than \$74.99 (IRS Requirements)**

<p style="text-align: center;"><b>If payment is made by:</b></p>	<p style="text-align: center;"><b>Then:</b></p>
<p style="text-align: center;"><b>Cash</b></p>	<p style="text-align: center;"><b><u>Receipt or Invoice MUST Reflect</u></b></p> <ul style="list-style-type: none"> <li>• Payee's name</li> <li>• Amount</li> <li>• Paid in Full, Total due = \$</li> <li>• Transaction date</li> <li>• Payment Type</li> </ul> <p>Note: must wait for final receipt cash paid</p>

<p align="center"><b>Check</b></p>	<p align="center"><b><u>Check Must Reflect</u></b></p> <ul style="list-style-type: none"> <li>• Check number</li> <li>• Payee's number</li> <li>• Amount</li> <li>• Date the check amount was posted to the account by the Financial institution</li> <li>• Front and back of check showing clearing banks information</li> </ul>
<p align="center"><b>Debit or Credit Card Statement</b></p>	<p align="center"><b><u>Statement Must Reflect</u></b></p> <ul style="list-style-type: none"> <li>• Name of financial institution</li> <li>• Payee's Name</li> <li>• Amount charged</li> <li>• Transaction Date</li> <li>• Note: For privacy and security purpose, you may choose to "Black-out" any personal information you deem necessary.</li> </ul>
<p align="center"><b>Electronic funds transfer</b></p>	<p align="center"><b><u>Bank Confirmation Document Must Reflect</u></b></p> <ul style="list-style-type: none"> <li>• Payee's name</li> <li>• Amount transferred</li> <li>• Date transfer was posted to the account by the financial institution</li> </ul>
<p align="center"><b>Payroll deduction</b></p>	<p align="center"><b><u>Paystub Must Reflect</u></b></p> <ul style="list-style-type: none"> <li>• Payee Code</li> <li>• Amount</li> <li>• Transaction date</li> </ul> <p>Note: For privacy and security purposes, you may</p>

	choose to “black-out” any personal information you deem necessary.
<b>Not Acceptable</b>	<p><b><u>The Following are not acceptable for proof of payment</u></b></p> <ul style="list-style-type: none"> <li>• Handwritten receipts (except per diem)</li> <li>• Airline History of past travel.</li> <li>• Merchant receipt/invoice without credit card payment information, i.e. Last 4 digits of card #.</li> </ul>

## **Contacts**

### **Expense Reimbursement Assistance**

If you have a question whether or not a specific item or event is reimbursable using our Expense Allowance/Reimbursement Program funds, please contact the Department of Finance or your direct team member before submitting the expense report.

If you are unsure which of the following to use for reimbursement activity, please address the CFO or your direct team member before submitting the expense report:

1. Which Expense Type to use
2. Which Attendee Type to use
3. Which Business Purpose to use

## Airfare

It is recognized that travel is often necessary to conduct business within the CME Church, and as such, participants will be reimbursed for appropriate business expenditures incurred while traveling on behalf of the CME Church within the allowable airfare guidelines.

- A listing of preferred suppliers can be located on the Egenica <www.egencia.com> Travel site. If one of the preferred suppliers is not utilized, participants will need to make sure that they book within the designated Egencia Travel Services provider allowable airfare guidelines for eligibility of full reimbursement.
- Airfare transactions may not be submitted for reimbursement prior to your travel date.
- Airline club membership dues, airport security passes and frequent flyer clubs (i.e., Red Carpet, Admirals Club, etc.) are not reimbursable.

### Example of Reimbursable Airfare Expenses (including, but not limited to)

- Cost of “coach” class commercial and/or commuter airline tickets. Any travel above “coach” class is reimbursable only up to the amount of the coach fare. Proof of the cost differential must be provided in your supporting receipt documentation.
- Cost of “coach” class commercial and /or commuter airline ticket for a spouse/companion/domestic partner and/or family member if approved in advance and in writing by the CFO or 2nd party provider. This written pre-approval is required and must be included with receipts.
- Airport taxes

### Examples of Non-Reimbursable Airfare Expenses (including, but not limited to)

- Airfare expenses (and associated taxes/fees) for a spouse/companion/domestic partner and/or family member ***without CFO or 2<sup>nd</sup> party Approval.***
- Airfare ticket for any travel class above “coach”
- Fuel/maintenance charges (and associated taxes/fees) for private/chartered air flights

### Required Expense Information

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Books/Periodicals/Subscriptions**

Business-related publication expenses are reimbursable against Plan dollars. Non-complimentary subscriptions, books and periodicals are defined as, but not limited to:

- Magazines
- Periodicals
- Newspapers
- Electronic and on-line print media
- Audio Books Journals Trade publications Directories
- Government & regulatory agency publications

## **Examples of Reimbursable Publication Expenses (including, but not limited to)**

- Affinity group religious publications (e.g. AMEZ & AME Church publications)

## **Examples of Non-Reimbursable Publication Expenses (including, but not limited to)**

- Magazines/periodicals of a “general interest” nature, or with focus towards non-affinity related endeavors, (i.e., Sports Illustrated, Field & Stream, Arts & Crafts, etc.).

## **Required Expense Information**

For more information see General Expense Information earlier in this document.

## **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Car Rental**

Business-related car rental expenses are reimbursable for “out-of-town” business only. If you rent car while away from home for business, you can reimburse only the business-use portion of the expense. The dollar amount for the three “personal” days should be entered as a non-reimbursable expense.

**Example:** A Participant rents a car for seven days are business-related.

When submitting the expense in CONCUR, the full amount should be entered as the total expense. The dollar amount for the three “personal” days should be entered as a non-reimbursable expense.

- A listing of preferred suppliers can be located on the CONCUR Travel site via the following [www.egencia.com](http://www.egencia.com).
- Only CME participants traveling on business can be authorized rental car drivers.
- Reimbursement will be limited to the allowable airfare for any particular event.
- When rental cars are used for official business, parking and tolls will be considered for reimbursement.
- Fees for violations (e.g. parking tickets, speeding tickets, towing) are not reimbursable.
- Rental cars should not be obtained if the Participant will drive less than 50 miles for business (outside of normal commute). Generally, the use of trains, hotel shuttles, taxis or personal vehicles is more economical for travel less than 50 miles.
- In most cases, taxi service is the preferable method of transportation to and from airports in major metropolitan areas. Rental cars should only be utilized for airport to/from city center travel in smaller cities around the country. Major cities would include (not all inclusive): Atlanta, Charlotte, Chicago, New York/Newark, Philadelphia and Washington, D.C.

### **Class of Vehicle**

- Employees will not be reimbursed for renting sports cars, sport utility vehicles, luxury automobiles or vehicles with GPS systems (unless a GPS-equipped car is at no additional cost to the CME Church).
- Employees may pay ‘personal’ to upgrade to a different class of vehicle.

### **Refueling of Rental Cars**

Refuel rental vehicles prior to returning them to the rental office. The rental company will charge almost twice as much as the local service station for refueling.

### **Use of Personal Vehicles**

- The CME Church will reimburse mileage for business use of a personal automobile base on the current published mileage reimbursement rate at the time the mileage was incurred. (See CONCUR site for current rate). No other operating or repair cost will be reimbursed, such as gasoline, maintenance, repairs, insurance premiums or deductibles.
- Fees for violations (e.g. parking tickets, speeding tickets, towing) are not reimbursed.
- Local mileage driven for errands, etc. will not be reimbursed.



### **Examples of Reimbursable Rental Car Expenses (including, but not limited to)**

- Cost of Rental Car
- Taxes associated with the cost of the Rental Car

**NOTE:** Any gasoline charges associated with the rental car should be classified under the “Car Rental-Gas expense classification”.

### **Examples of Non- Reimbursable Rental Car Expenses (including, but not limited to)**

- Cost of additional insurance offered by the Car Rental Vendor
- Cost of vehicle towing
- Cost of vehicle maintenance/repairs
- Penalties or fines involving traffic citations or parking violations are not reimbursable, even if incurred while conducting CME business.

### **Required Expense Information**

For more information see General Expense information earlier in this document.

### **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Car Rental – Gas**

The cost of gasoline for a rental car while conducting CME business is reimbursable. Due to the excessive “up-charge” for gasoline provided by Rental Car Vendors Participants are required to purchase gasoline ***prior*** to returning the rental car to the Vendor.

When submitting Car Rental – Gas expenses for reimbursement/payment via CONCUR, your Report must ***also*** include and ***corresponding*** expenses(s) for a Car Rental.

### **Examples of Reimbursable Car Rental – Gas Expenses (including, but not limited to)**

- Only the cost and associated taxes for rental car gasoline can be submitted under this Expense classification.

## **Examples of Non-Reimbursable Car Rental – Gas Expenses (including, but not limited to)**

- Any items **other than** gasoline, (i.e., oil, transmission fluid, towing charges, auto, parts/maintenance/repairs/accessories, etc.)
- Gas for your personal vehicle is not reimbursable under this classification. Instead, submit “Personal Car Mileage” along with the required Mileage Log. Refer to the Personal Car Mileage Expense Policy for specific details.
- Car Rental; - Gas expense items included in any report that does not also include a corresponding “Car Rental” expense are not reimbursable.

### **Required Expense Information**

For more information see General Expense information earlier in this document.

### **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Conference/Seminar/Training**

Employees should take care to ensure that items submitted for reimbursement under this classification meet the specific criteria highlighted below.

Fees for CME Team members attendance at **business affiliated and/or Professional Organization sponsored** conferences, seminars or training workshops are reimbursable under this Expense Type.

**Any associated expenses** (i.e., meals, hotel, airfare, etc.) that are incurred in addition to, or in conjunction with the cost of the conference, seminar or training fees **must be submitted for reimbursement/payment separately, using the applicable expense classification**, (i.e., meal, hotel, airfare, etc.).

Expenses for this expense category cannot be submitted for reimbursement prior to the actual date of the event.

### **Required Expense Information**

For more information see General Expense Information earlier in this document.

## **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Continuing Education**

All learning/enrichment events, such as workshops or courses **that result in acquisition of new knowledge, skill or ability, or that provide assessment of personal style, strengths and developmental needs**, are reimbursable under this policy.

Expenses under this Expense classification cannot be submitted prior to the actual date of the event.

### **Examples of Reimbursable Continuing Education Expenses (including, but not limited to)**

- Cost of workshops related to personal development or enrichment, (i.e., Management Skills, Diversity Skills, Writing Skills, Budgeting Skills, Project Management, etc.)

### **Examples of Non-Reimbursable Continuing Education Expenses under this classification (including, but not limited to)**

- Conferences, seminars, training related to professional organizations or affiliations for purposes of gaining specific industry knowledge or obtaining Certifications/Licenses. These expenses are more appropriately classified under the Conference/Seminar/training expense type.
- Enrollment in college or university courses as part of a degree program is not reimbursable.
- The cost of Travel, Hotel, Meals or Books/Supplies incurred in conjunction with the Event must be submitted separately, under the appropriate corresponding Expense Type

## **Required Expense Information**

For more information see General Expense Information earlier in this document.

## **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

**NOTE:** Cell phone, PDA, Blackberry, Smart Phone, I-Pad, GPS and similar hand held or tablet-type devices are not reimbursable.

**Office Furnishing of a “decorative” nature:** (i.e., art work, ceramics, picture frames, plaques, plants, etc.) are reimbursable under this Expense Type, as opposed to “functional” items (i.e., pencil holders, desk calendars, etc.) which are more appropriately classified as Office Supplies. Decorative versus Functional should be the defining factor when classifying expenses.

### **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **License & Professional Fees**

### **Licenses & Certifications**

Team members who maintain licenses or professional certificates will be eligible for reimbursement of the associated licensing, certification or re-certifications fees, if:

- The License or professional certificate is required by the particular State for the continued State employment, or
- The team member can demonstrate a business need for the development and
- The required supporting documentation (see below) accompanies the reimbursement request.

**NOTE:** Course or classes associated with obtaining a college degree are classified as “External Education” and are not reimbursable via Plan Dollars.

## **Office Supplies**

Expense incurred to continue a trade or business is reimbursable with program dollars.

### **Examples of Reimbursable Office Supply Expenses (including, but not limited to)**

- Paper, pens, pencils, staplers, desk calendars, tape, paper clips, etc.
- Brief cases, folders/folios, etc.
- Decorations (no food or beverage items)
- Any Equipment, Software or Furniture/Furnishings (should be classified under the “Equipment/Software/Furniture or Furnishings” Expense Type)
  - Computers
  - Computer Monitors
  - Printers
  - Copiers
  - Software
  - Desks, Chairs, Credenzas, Side-Tables, Lamps
  - Art Work, Pictures, Picture Frames
  - Plants or Flowers

### **Required Expense Information**

For more information see General Expense Information earlier in this document.

### **Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## **Other Non-Travel**

The Other Non-Travel Expense Type should **ONLY** be used if an existing expense type does not apply to the expense being submitted. All items submitted under the Other Non-Travel Expense Type will be reviewed prior to payment.

To expedite approval and payment of your Expense Report and to prevent your expense report form being returned, please do the following:

1. Review ALL other expense types
2. Review the expense type in question with the Department of Finance, if necessary
3. If you are given approval by the Department of Finance to use “Other Non-Travel” do the following:
  - a. Enter a detailed description in the “Comment Field” with:
    - i. Name of person who approved the use of “Other Non-Travel”
    - ii. Details what the expense was for (review Department of Finance Policies & Guidelines to ensure this expense item is classified appropriately.

**NOTE:** Reports that are missing comments and the name of who approved the expense type will immediately be returned.

### **Examples of expenses most frequently misclassified under the “Other Non-Travel” Expense Type:**

- **Bereavement** – Previously defined under this Expense Type, bereavement flowers has been re-defined for classification under the “Gifts, Awards & Recognition” Expense Type.
- **Entertainment/Recognition/Award Expenses** – Per Policy:
  - Client entertainment expenses should be classified under the “Meals” category, with the Sub-expense Type = Entertainment-Client.
  - Employee entertainment, awards & recognition are viewed by IRS as a form of compensation and, therefore are not reimbursable via Plan dollars, Alternative methods for recognizing employee accomplishments are available.
- **Consulting & Temporary Services** – Not reimbursable through all allowance program.
- **Miscellaneous Items incurred for business purposes such as coffee, water, snacks, candy**

### **Required Expense Information**

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## Parking/Tolls

Some parking fees and tolls incurred while traveling to conduct business on behalf of the CME Church will be reimbursed primarily consistent with a line item budget in the Book of Discipline.

### Examples of Non-Reimbursable Parking/Tolls Expense (including, but not limited to)

- Hourly, daily and/or monthly parking fees at your office location
- Tolls incurred as part of your normal day-to-day commute to and from your office.
- Fees for violations (i.e., parking tickets, speeding tickets, towing, etc.) against an employee or client, are not reimbursable, *even* if incurred while the employee or client is traveling to conduct business on behalf of the CME Church.

### Required Expense Information

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## Personal Car Mileage

Per CME Policy; “For short distance business trips the most economical and efficient means of transportation should be selected by comparing airline, train, rental car, and personal vehicle options. Team members should use their Judgment to determine whether a rental car or personal vehicle is more appropriate; for cost and insurance reasons a rental car may be preferred on anything other than very short distance.”

Personal automobile mileage reimbursement for business use will be at the CME Church published mileage reimbursement rate. No other operating or repair cost will be reimbursed (i.e., gasoline, maintenance, repairs, insurance premiums or deductibles).

Mileage between business destinations (i.e., client visits) and home, including to and from the airport, will ONLY be reimbursed to the extent it exceeds your normal daily commute.

### Examples of Reimbursable Personal Car Mileage Expenses (including, but not limited to)

Mileage incurred on your personal vehicle while conducting business on behalf of the CME Church should be calculated as follows:

- Calculated on your beginning & ending odometer reading
- From you home address to the location and back – if the round-trip distance is greater than your normal daily commute to your business address – calculated on your beginning & ending odometer reading, minus your normal daily commute to your business address

**Example of Non-Reimbursable Personal Car Mileage Expenses (including, but not limited to)**

- Mileage expense reimbursement for travel from your home to your daily business location (your normal daily commute to/from work)
- Personal Mileage submitted in conjunction with the use of a Rental Car.

**The following information is required in the mileage log;**

- Date
- Odometer Start
- Odometer End
- Origination (from): Must have complete address (Street # and Name, City, State and Zip Code)
- Destination (To): Must have complete address (Street # and Name, City, State and Zip Code)
- Specific Business Purpose
- Client/Prospect Name
- Miles Driven

**Required Expense Information**

For more information see General Expense information earlier in this document.

**Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

**Postage/Freight/Messenger**

Participants should use good judgement to determine if US mail can be used to achieve the same results prior to using express mail.

**Examples of Reimbursable Printing/Copying Expenses (Including, but Not Limited To)**

Conference or Presentation training materials

**Required Expense Information**

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## Promotional Items

### Promotional Items

- Any items sold require reimbursement of funds and/or corresponding report to the Department of Finance
- Must be one of a number of identical items you widely distribute

### Examples of Reimbursable Promotional Item Expenses(including, but not limited to)

- Pens, pencils, key-chains, golf balls, golf tees, ball caps, T-Shirts ).

### Required Expense Information

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

### Examples of Reimbursable Public Relations Expenses (including, but not limited to)

- Advertising
  - Television, Radio, Newspaper, Magazine
  - Event Programs/Flyers
  - Signs
- Event Sponsorship or Co-Sponsorship
  - Golf Tournaments
  - Fishing Tournaments
- Civic Sponsorship or Co-Sponsorship
  - Running or Walking Events for various causes (i.e., March of Dimes, Walk for the Cure, etc.)
  - Community Team Sponsorships, (i.e., Little League Baseball, Pop Warner Football, Soccer League)



### Examples of Non-Reimbursable Public Relations Expenses (including, but not limited to)

- Political & charitable contributions or donations are NOT reimbursable
- Purchase of items (i.e., cookies, candy, food/beverage items, Christmas cards, wrapping paper, raffle tickets, etc.) from local civic, school or church groups (i.e., Girl Scouts, Boy Scouts, PTA, CYO, etc.) as fund-raising events
- Donations/sponsorships to individuals participating in running or walking events (i.e., on a per-mile basis)
- Donations to local College or other School Alumni Associations (or similar groups)
- Donations to Scholarship Funds
- If a Participant wants to sponsor a golf tournament or other similar event, the expense is reimbursable as long as written proof of the sponsorship is supplied by the foundation, charity, etc. for whom the event is being held.

### Examples of Appropriate Supporting Documentation for Reimbursement

Advertising in programs or other media produced by non-profit organizations will require an invoice or letter from the organization specifying what you are receiving.

### Require Expense Information

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirement

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## Taxi/Bus/Other

Participant ground travel expenses incurred, as part business, are reimbursable.

Participants (and approving Managers) should take every precaution to avoid the appearance of “extravagance” when submitting ground transportation expenses for reimbursement.

*Example: Whenever possible, and/or practical, utilize public transportation (i.e., taxi cab, airport/hotel shuttle, bus subway, light-rail, commuter-rail, etc.) in lieu of limousine or private car service.*

### Example of Reimbursable Taxi/Bus/Other Expenses (including, but not limited to)

- Standard public transportation expenses incurred during the course of doing business on behalf of the CME Church
- Travel less than 50 miles for business purpose

### Example of Non-Reimbursable Taxi/Bus/Other Expenses (including, but not limited to)

- Ground travel expenses related to, or in any way associated with your normal daily commute from home to work and / or back.
  - Daily, weekly, monthly, annual Commuter Rail or other public transportation passes
  - Daily, weekly, monthly, annual limousine or private car service expenses
- Limousine or private car service between your home, office, airport, hotel or client/prospect location, when standard public transportation is available.

### Required Expense Information:

For more information see General Expense Information earlier in this document.

### Receipt and Proof of Payment Requirements

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

## Telephone/Communication Services & Remote Access

Expenses associated with communication services are reimbursable only if related to CME business.

### Examples of communication expenses that are reimbursable

- Internet Service, DSL or Cable Service Provider for Home Office is reimbursable if used *solely* for business. Your “Home Office” is, per IRS definition, a part of your home used *exclusively and regularly*. Your reimbursement request should include (in the “Comments” section) a statement indicating that the service is for your Home Office and is used exclusively in your home office.
- Only the minutes purchased with/for a prepaid cell phone are reimbursable. The actual cost of the prepaid phone device is not reimbursable.
- Home business telephone lines are reimbursable if it is a separate line and is:
  - Used *solely for* business

### Examples of communication expenses that are not reimbursable using Plan dollars

- The purchase, rental or lease of:
  - Cell phone (including Pre-Paid Phones) or Smart phone devices
  - PDA devices
  - Wireless E-mail (i.e., Blackberry, iPhone, I-Pad, etc.) devices
  - Bluetooth wireless head-sets
  - Shipping fees

- Accessories (i.e., holsters, carrying cases, ear-buds, etc.), or related equipment (i.e., batteries) Insurance policies on any/all of the above
- Cellphone “Family Plan” service charges – only the employee’s portion of the phone service, i.e., business related calls, will be reimbursed.
- Installation charges for communication devices (above) in personal vehicles

**Required Expense Information**

For more information see General Expense Information earlier in this document.

**Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.

**Train Travel**

It is recognized that travel is often necessary to conduct business, and as such, team members will be reimbursed for appropriate business expenditures incurred while traveling on behalf of the CME Church. A complete business reason and proper receipts are required for reimbursement.

**Examples of Reimbursable Train Travel Expenses (including, but Not Limited To)**

- Cost of standard rail service and associated taxes.
- Cost of standard rail service and associated taxes for a spouse/companion/domestic partner and/or family member *if approved in advance by the CFO or 2<sup>nd</sup> party agent*. *This written pre-approval is required and must be included with receipts.*
- “Out-of-Pocket” train travel transactions may not be submitted for reimbursement prior to your travel date.

**Examples of Non-Reimbursable Train Travel Expenses (Including, but Not Limited To)**

- Cost of non-standard rail service (i.e., Pullman car, etc.)
- Miscellaneous meal/food/beverage expenses incurred while aboard the train should be submitted for reimbursement appropriately under the “Meals” classification
- Light-rail travel under 50 miles is more appropriately classified as “Taxi/Bus/Other”

**Required Expense Information**

For more information see General Expense Information earlier in this document.

**Receipt and Proof of Payment Requirements**

For more information see Receipt and Proof of Payment Policy in an earlier section within this document.