

## Sample Church Expense Reimbursement Policy

### MINISTRY RELATED EXPENSE REIMBURSEMENT POLICY FOR \_\_\_\_\_ CHURCH

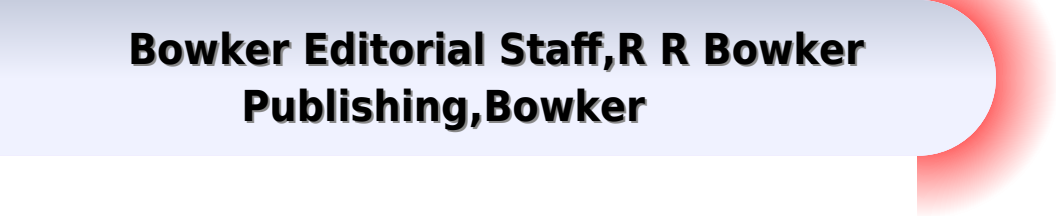
In accordance with IRS regulations 1.162-17 and 1.274-5(f), the \_\_\_\_\_ Baptist Church hereby establishes a reimbursement policy for all ministers and other employees with the following terms and conditions:

1. The church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, such expenses will include:
  - a. Business (ministry) use of automobile, using the standard IRS mileage rate for the current year.
  - b. Business (ministry) related travel away from home including transportation, lodging and meals on overnight trips.
  - c. Cell phone for ministers whose ministry responsibilities require being available by phone beyond normal office hours. Only the minister's phone expense is paid – phones for the family are not to be included as a business expense.
  - d. Convention and conference expenses
  - e. Educational expenses, if otherwise qualified as an itemized deduction
  - f. Subscriptions, books and tapes, if related to ministry or employment
  - g. Entertainment/hospitality expenses if business (ministry) connection requirement is met
2. The minister or employee will account for each allowable expense in writing at least every 60 days. Travel expense documentation will include total business/ministry miles for each day with a description of the purpose. Documentation for other ministry related expenses the church agrees to cover will include the date, amount, and a description adequate to identify the business/ministry relationship of each expense. Appropriate receipts should accompany the documentation.
3. The minister or employee will return advances that exceed actual business expenses within 120 days.
4. Under this accountable arrangement the church will not report reimbursed amounts as taxable income on the minister's or employee's Form W-2. The minister or employee should not report reimbursed amounts as income on Form 1040.

*A Link is also available on the website to a "Ministry Related Expense Form" that may be used to account for ministry related expenses.*

# Church Benevolence Irs Guidelines

**Bowker Editorial Staff,R R Bowker  
Publishing,Bowker**



## **Church Benevolence Irs Guidelines:**

**Guidelines for Leading Your Congregation 2013-2016 (Set of 26)** General Board Of Discipleship, 2012-11-01 The Guidelines booklets one for each ministry area are tools that enable you to help get new lay leaders off to a good start Each booklet includes the basic job description for the leader as well as practical how to information important to implementing ministry effectively Brief and to the point for the busy but spirit led leader these Guidelines take some of the unknown out of leading these ministry areas One booklet for each title makes up this set of 26 Guidelines perfect for making them available to all church members The twenty six Guidelines one for each ministry area cover church leadership areas including Church Council and Small Membership Church the administrative areas of Finance and Trustees and ministry areas focused on nurture outreach and witness including Worship Evangelism Stewardship and Christian Education age level ministries Communications and more The download file of a product is copyrighted just as a print resource is copyrighted In the case of the Guidelines Set of 26 the purchaser can extract one copy of each booklet for an individual to use For example one copy can be extracted for the chair of the stewardship committee one for the person responsible for adult ministries one for the lay leader Additional copies are purchased separately as needed Download files for each individual booklet are sold separately just as print copies of the booklets are sold separately

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**Proceedings of the General Board of the Church of the Nazarene and Its Departments** Church of the Nazarene. General Board, 1976

**Zondervan 2003 Church and Nonprofit Tax and Financial Guide** Daniel D. Busby, 2002-11-29 Written in plain English by a CPA this complete tax and financial guide for churches and other nonprofit organizations includes sample IRS forms plus guidance on incorporation procedures

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Southern Baptist Periodical Index ,1981     **The Wall Street Journal** ,1980     **The Financial Guide for the Single Parent** Larry Burkett,1997 Whether man or woman divorced widowed or never wed single parents face unique financial problems Financial expert Larry Burkett helps you make a budget find housing buy a car and deal with court battles by sharing biblically based advice     **Religious Telescope** ,1903     Annual Register of Grant Support ,1999     Church Philanthropy for Native Americans and Other Minorities Phyllis A. Meiners,Greg Sanford,1995     **Annual Register of Grant Support 1998** Bowker Editorial Staff,R R Bowker Publishing,Bowker,1997-09     Zondervan Church and Nonprofit Tax and Financial Guide Daniel D. Busby,2005-12 An outstanding resource for anyone handling the financial affairs of a church Simeon May CPA Executive Director National Association of Church Business Administration The most understandable easy to follow tax guide of its kind explains complex tax concerns in plain language This annual reference guide continues to be one of the few resources offering tax and financial advice to churches and nonprofit organizations Issues of financial accountability receiving and maintaining tax exempt status accounting for charitable gifts and other crucial topics receive careful and full discussion The 2006 edition also contains a thorough description of tax laws affecting churches and other nonprofit organizations including changes made in 2005 ensuring compliance with all regulations This guide is indispensable to church treasurers and anyone else responsible for the financial operation of a nonprofit organization This 2006 edition includes Expert advice on handling charitable gifts Sample policies and procedures Easy techniques for simplifying financial policies and procedures Understanding medical expense reimbursements Key steps in sound compensation planning Examples of required IRS filings This volume will have great value for folks in the financial services end of our various nonprofits as well as churches It show a great deal of research and careful thought Ted W Engstrom World Vision Because of the completeness of these guides they should be in every church library and in every pastor s study Publishers Weekly ReligionBookLine This basic reference guide fills a long standing need Larry Burkett s Money Matters     **Foundation Reporter** ,2003     *Tax Administration* United States. General Accounting Office,1988

**Tax Guide for Churches & Religious Organizations - 501(c)(3)** Internal Revenue Service (Irs),2020-03-19 The Internal Revenue Service offers this quick reference guide of federal tax law and procedures for churches and religious organizations to help them voluntarily comply with tax rules The contents of this publication reflect the IRS interpretation of tax laws enacted by Congress Treasury regulations and court decisions The information given is not comprehensive however and doesn t cover every situation Thus it isn t intended to replace the law or be the sole source of information The resolution of any particular issue may depend on the specific facts and circumstances of a given taxpayer In addition this publication covers subjects on which a court may have made a decision more favorable to taxpayers than the interpretation by the IRS Until these differing interpretations are resolved by higher court decisions or in some other way this publication will present

the interpretation of the IRS      **Spiritual Leadership, Responsible Management** Michael T. Dibbert, 1989 This book focuses on managing a large church but also keeping up with managing a smaller church      **The Morning Star and Free Baptist**, 1903

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