












Accountable Reimbursement Policies

For business and tax reasons, it is usually in the best interest of the congregation and its staff to have an accountable reimbursement policy. Accountable reimbursement policies are simply a method for reimbursing business expenses on an actual-cost basis rather than providing an expense allowance.

Establishing an accountable reimbursement policy is simple: A congregation first sets up a budget for the pastor’s professional and business expenses, such as travel, continuing education, subscriptions, etc. When the pastor incurs a ministry-related expense, s/he submits a reimbursement claim with appropriate documentation. Or, instead of paying the expense directly, the pastor can request the congregation to make the payment.

We have provided a number of different resources to help congregations understand and establish an accountable reimbursement policy.

Resources are also being provided as Microsoft Word documents for easier editing.

Resource	Microsoft Word Document	Adobe PDF File
TO OBTAIN A DOCUMENT SIMPLY CLICK ON THE ICON		
Q & A on Accountable Reimbursement Policy use	N/A	
Long Form Accountable Reimbursement Policy		
Short Form Accountable Reimbursement Policy		
Sample Expense Voucher Form		
Automobile Expense Record - Mileage Method		
Automobile Expense Record - Actual Expenses		

Please note: In regards to the automobile expense record a congregation may implement the use of either the mileage method or the actual expenses method, but not both.