



## **Instructions for Completing the Diocese of Northwest Texas Reimbursement of Meeting & Travel and Continuing Education Expenses Form**

The Episcopal Diocese of Northwest Texas uses an "Accountable Reimbursement" System. This form is used only to reimburse employees for expenses associated with Meeting & Travel and Continuing Education line items. All check requests to a third party (even for Meeting & Travel and Continuing Education line items) should be on the "Diocese of Northwest Texas Check Request Voucher" form. The Diocese will reimburse employees for ordinary and necessary business and professional expenses incurred on behalf of the Diocese under the following conditions:

1. The expense must be reasonable in amount and only pertain to an employee's legitimate business or professional expense. Expenses for spouses and/or children (including childcare) will *not* be reimbursed.
2. The total expenses within the budget year for each line item must not exceed the budgeted amount.
3. The date of the request for reimbursement cannot be more than 60 days from the date the expense was incurred. Requests for reimbursement beyond this 60-day requirement will *not* be honored.
4. The employee must document the date, expense category, place or location, explanation of each expense (including the business purpose for the expenditure), miles driven in the employee's personal vehicle for business purposes (if applicable), and the dollar amount of the expenditure (if applicable).
5. The employee should substantiate each expense (other than mileage) with a receipt. If no receipt is available, a complete description of the expense must be provided, but in no case will a reimbursement be made for expenses of \$75.00 or more without a valid receipt. The amount of tips should be annotated on the receipt and included in the total amount of the expense.
6. All expenses reimbursed by the Diocese must meet the Internal Revenue Service's requirements of a "deductible business expense."

### Instructions

**Date:** The date the expense was incurred.

**Expense Categories:**

**Transportation Expenses:** Expenses associated with *local* transportation for business purposes (excluding commuting). These normally occur from non-overnight travel (even to another city) and include such things as mileage reimbursement, parking fees, toll fees, etc. Meals while away from home on a day-trip are *not* reimbursable.

**Travel Expenses:** Expenses associated with travel while *away from home overnight* for business purposes. These may include airfare, mileage, lodging, meals, taxi fares, parking fees, registration fees, etc.

**Entertainment Expenses:** Expenses associated with entertainment that was either *directly related* to the active conduct of your ministry, or *associated* with the active conduct of your ministry. To be *directly related* you must demonstrate that you (1) had more than a general expectation of deriving a business benefit; (2) that you did engage in business during the entertainment period; and (3) that the main purpose of the entertainment was the transaction of business. To be considered *associated* with the active conduct of your ministry, you must be able to demonstrate that you had a clear business purpose in incurring the expense, and that the meal or entertainment directly preceded or followed a substantial business discussion. Regular or recurring lunch expenses do not qualify; however, an occasional luncheon meeting with staff members to discuss business would be acceptable, as would a luncheon to mark an anniversary, retirement or other occasion for an employee.

**Continuing Education:** Expenses associated with professional continuing education. These expenses would normally fall under either the transportation or travel categories but are categorized here because they are for the purposes of continuing education. Additionally, other items such as books or supplies used for continuing education purposes may be reimbursed under this category. Remember, however, that anything purchased with these funds belongs to the Diocese, not the individual.

**Miscellaneous:** Expenses not covered by the above categories. These may include telephone expenses, dues to professional societies, subscriptions to professional journals, vestments (including cleaning), etc.

**Place or Location:** This is the physical place or location where the event or activity took place. Be as specific as possible.

**Explanation (Business Purpose):** This section is to justify the item as a legitimate business expense, as defined by the IRS. Use all the space needed to accomplish that task. If you are justifying an entertainment expense you must be very specific as to its exact nature. Be sure the receipt includes the name and address of the establishment, the date of the service, and the amount (including tip). Write any missing information on the receipt. You must also annotate the total number of people entertained along with their names or positions on the receipt and the business purpose for the expense.

**Mileage:** If the item to be reimbursed includes a trip in your personal vehicle then provide the total number of miles driven for business purposes. You *cannot* claim mileage for a trip in which you were a passenger in someone else's vehicle. The dollar amount of reimbursement from mileage is computed at the bottom of the table.

**Dollar Amount:** This is the dollar amount of the expense to be reimbursed, including tips. There should be no entry in this column if the item is strictly for mileage.

**Subtotals:** The totals of the Mileage and Dollar Amount columns.

**Reimbursement Amount from Mileage:** Compute the dollar amount of the mileage by multiplying the subtotal of mileage by the current IRS mileage rate. Insert this amount in the Dollar Amount column.

**Total Reimbursement Amount:** The sum of the Dollar Amount Subtotal and Reimbursement Amount from Mileage.

**Requested By:** The name, address, phone number and signature of the employee requesting the reimbursement and the date of the request.

**Diocesan Approval By:** The signature of a diocesan administrator and the date the request was approved.