

# Christ Our Savior Lutheran Church

## Lay Business Travel Guidelines

The following guidelines and criteria apply to travel reimbursement for laypersons at Christ Our Savior.

Reimbursement for travel is provided to employees of COS in accord with established staff procedures.

Reimbursement for travel expense is generally not provided to laypersons since the cost of church related travel is normally considered to be a part of the stewardship of any lay member, including leaders and elected officers.

Travel reimbursement may be approved in instances related to *church business*. Travel associated *with church activities and programs* is generally not considered eligible.

Travel reimbursement for travel and related expenses must be approved by the Finance Committee prior to the travel occurring or in anticipation via the budget development/approval process if it is included in an approved budget line item.

Members of particular committees, groups, or clubs properly view contributing their travel expenses as a part of their membership in support of their respective ministries.:

A person who is requested to represent an employee of COS (i.e. Pastor(s)) who would normally be reimbursed for travel may themselves be reimbursed for this travel. Or, if a layperson is requested to attend a meeting as an official representative of COS and if the cost of travel is significant, travel expense reimbursement may be requested.

All travel reimbursement must be approved prior to the travel, be permitted in established policy and procedures, or be a part of a clearly defined line item for travel in a congregational approved budget.

The expenditure for the travel will come from the budget of the member's committee or board. Otherwise, Council contingency funds will be used with the recommendation of the Finance Committee and at the discretion of the Council. The Council President may exercise his authority if it is reasonable to expedite a request or to deny it based on policy and availability of funds.

If travel reimbursement is to be made in association with a specific program or event budget, such travel costs must be specified and identified in the budget for the event. Fund raising activities may contract for services which involve travel, but should be properly documented and follow IRS guidelines.

Distance from COS is a factor on whether reimbursement will be approved. Local travel is not generally approved unless the number of miles/trips is significant. One time gift deliveries, of more than 50 miles will be reimbursed, (with pre-travel notice) but it should not involve an on-going ministry.

Travel by private vehicle reimbursement is based on mileage parameters and not costs. Public

transportation costs may be reimbursed at actual cost. Any per diem expenses for food and lodging must also be approved prior to travel. Mileage is reimbursed at the effective IRS Business rate in effect at the time of travel. All expense reimbursement requests must be submitted in accordance with IRS requirements. These regulations may be obtained from the Church Treasurer or on-line at IRS.gov.

Special circumstances outside of this policy should be pre-approved by the Finance Committee

Reviewed and approved by Church Council, August 2013