



**CICERO CHRISTIAN CHURCH** where God's  
love flows  
like a river

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## **Continuing Education / Training / Travel Reimbursement Policy**

*Drafted 11/3/05; Effective January 1, 2006*

Ministry staff and Team Ministry participants of Cicero Christian Church are encouraged to stay current on issues and trends that directly impact their area of service. Fulfilling the fiduciary responsibilities for each ministry leader is a key ministry objective. Attending continuing education training opportunities, church-sponsored training, and conferences are important means for accomplishing this objective.

As part of the annual budgeting process, the Minister will request through the **Team Ministry Budget Request Form** any continuing education training opportunities or conferences that would be considered appropriate by the Team Manager or Elders. CCC will provide financial resources, as approved through the budgeting process on an annual basis, to assist with such training.

No conference, training, travel or tuition will be reimbursed by Cicero Christian Church unless approved in advance through the budgeting and **Purchase Order Form** process, and approved outside the budgeting process by the Elders with a properly documented **Conference Request Form**.

It should be understood that this is a reimbursement policy. This means that expenses related to continuing education and training, where not paid in advance through the budgeted funds by way of the purchase order system, are the responsibility of the individual incurring the expense. Individuals incurring expenses should continuously exercise prudence in spending and keep in mind that they may find themselves personally responsible for extravagant or unnecessary charges which have no bearing on the business purpose or the travel activity.

### **Training Opportunities**

As part of the annual budgeting process, each Team Ministry Coach needs to review training opportunities and include these opportunities as part of the team detail as a budget request, identifying which members as team players or coaches would be eligible to attend and be reimbursed through the budget for the training. Pre-approved budgeted training opportunities can be paid for in advance through the purchase order system.

### **Conferences**

Each full-time Minister should provide details of specific conferences they personally wish to attend in the following year and provide detailed request through the budgeting form for approval and inclusion into the church's general operating "conference and tuition reimbursement" budget.

Each conference request should be submitted for approval in advance of the conference via the **Conference Request Form** before any reservations are made. Registration fees, travel, lodging, meals and other pre-approved out of pocket expenses will be paid by the church for each full-time minister for such approved training via the purchase order system. The maximum allotment per year per full time ministry staff position will be \$1,000. Proper documentation for expenses for reimbursement must be turned in within 30 days of the completion of the conference.

## Sales Tax

Sales tax, from which the church is exempt, is not reimbursable under this policy, and if paid by the employee, remains the obligation of that employee. If you do not already have a copy of the ST-105 Indiana Nonprofit Sales Tax Exemption Certificate, please obtain one from the church office.

While the church is exempt from taxation, it is not exempt from the law. As a result, the church requires accountability in accordance with Internal Revenue Regulations, which states in part: “Reimbursed amounts are included in the recipient’s income unless the reimbursement is made under a reimbursement or other expense allowance that is an ‘accountable plan’. This means an arrangement that satisfies requirements concerning (a) business connection, (b) substantiation, and (c) returning amounts in excess of expenses.” If the arrangement is a non-accountable plan, the payments are included in the employee’s gross income and must be reported as wages.

## Documentation – Purchase Order

**Before making any purchase that will be requested to be reimbursed by the church, you must obtain a Purchase Order Number by completing in advance a Purchase Order Form.**

This process will verify that funds are available and approve properly documented reimbursements. Use the P.O. number whenever possible as a reference on any purchases. A detailed listing of anticipated expenses (ie: lodging, air fare, rental car, conference fees, meals, tips, personal mileage, parking, toll...) on the purchase order form will help to determine if any of the planned trip may be over the budgeted allotment.

When purchases are made in advance through the financial secretary, such as lodging, be sure to reconcile the receipt with the purchase order for appropriate documentation.

No cash advances will be given.

Cash advances can be made through the financial secretary. Cash advances given to employees or volunteers in anticipation of the occurrence of an expense for an authorized activity will be preliminarily treated as an accounts receivable due from the employee or volunteer, pending receipt of a properly executed travel expense report, or submission of a properly documented purchase order.

Requests for reimbursement via the purchase order form must contain documentation for the expenses. This includes a receipt, time, location and reason for expense. If purchasing via credit card, a copy of a credit card bill is not adequate – you must submit receipts for the purchase and include with a copy of the credit card bill. Failure to supply proper documentation for outstanding reimbursements will convert the value of the product or service into taxable income to the employee or volunteer, and in addition, will remove that employee or volunteer from consideration for future reimbursement, placing that employee or volunteer on a “pre-paid” basis only.

Late fees (not caused by the church) are the responsibility of the employee.

Any expense over \$50 will be paid by church check. Checks are routinely written on Thursday morning; try to have your request in by Wednesday afternoon.

Expenses must be turned in with documentation within 30 days of the event to the financial secretary for consideration for payment.

## Travel

All travel to be requested for reimbursement must be coordinated through the office manager, who will be responsible to explore and obtain the most cost-effective alternative for travel.

All approved **air travel** will be reimbursed at the coach rate or lower. You may upgrade with personal frequent flyer credits. The office manager can assist with travel arrangements.

Any **rental cars** will be reimbursed at the compact vehicle rate. Occasionally, when approved in advance, a mid-size vehicle may be appropriate when more than one employee will be using the vehicle. The cost of a premium, luxury or four-wheel vehicle will be charged to the vehicle renting the vehicle and reimbursement will be made at the compact rate or as appropriate. It is not necessary to purchase additional insurance coverage for domestic travel because the Church's insurance will apply. The insurance carrier for Cicero Christian Church requires anyone renting a vehicle be 25 years of age. Please arrange for rental cars in advance with the financial secretary to make sure all drivers comply with our insurance carrier. Employees are expected to refuel rental cars prior to returning them to the rental agency. Do not use the pre-paid option. The office manager can assist with rental car arrangements.

Any **group travel** which requests reimbursement **MUST** be planned in advance with the office manager. A **Travel Planning Form** must be completed with the travel coordinator, who will be a church support staff person assigned by the office manager. Any fees or moneys gathered in advance for a group trip must be accountable through the church financial secretary and be available prior to the trip. For a trip requiring airfare, the request must be made 6 weeks in advance; for a local overnight trip, the request must be made 2 weeks in advance.

Travel expenses for a **spouse or friend** will not be reimbursed unless, in these limited instances, the employee has obtained written approval in advance from the Elders that the expenses of the spouse or friend are to be covered. If a person other than the conference or training attendee occupies a room, only the single rate may be turned in for reimbursal.

Always ask for a corporate, conference, or non-profit **discount**.

Always use the **tax-exempt** number.

**Meal allotment** per day is not to exceed \$45 per approved person with appropriate documentation. Documented tips of up to 15% will be reimbursed. Meals will be reimbursed only for the approved traveler.

Business **telephone calls** will be reimbursed with proper documentation. One daily call home of reasonable length will be reimbursed with proper documentation.

All **conference related mileage** will be reimbursed at a rate not greater than the current federal mileage rate with proper documentation. Requests that would be greater than 500 miles must be approved in advance through the Conference Request Form, otherwise no more than 500 miles per trip will be reimbursed.

**Commuting** (travel between home and work) is always considered to be personal use of a car and is not applicable for reimbursement.

The church does not have a church **credit card**. If a credit card is required for the advance expense, please see the office manager with your approved purchase order, travel planning or conference request form.

# Tuition Reimbursement Policy

Cicero Christian Church provides Tuition Reimbursement for approved educational activities. The purpose of the Tuition Reimbursement program is to provide opportunities for full-time ministerial staff employees of Cicero Christian Church to improve their skills and knowledge in their area of ministry service through personal career development. In order to be eligible for reimbursement, the following criteria must be met:

- Ministerial staff employee must have worked for Cicero Christian Church for at least 90 days.
- The funds for tuition reimbursement must be approved in advance in the annual operating budget process, or approved outside the budget by the Elders, through the **Tuition Reimbursement Request Form**.
- Full-time ministerial staff employees will be reimbursed for pre-approved tuition at a rate of 100%.
- A qualified employee cannot receive more than \$1,000 per year to cover education costs unless approved by the Elders.
- In order to qualify for reimbursement, the employee must receive a grade of 80% or higher of the grading scale for the institution.
- The school and the course must be properly accredited.
- Cicero Christian Church reimburses employees for tuition expenses only. Employee is responsible for related expenses such as books, fees, online fees, travel, lodging, meals and parking.
- Upon completion of the class, employee turns in:
  - A copy of the approved Tuition Reimbursement Request Form
  - Proof that the employee paid for the class, and
  - An official copy of the grade received to the Elders.
- Employee will then be reimbursed for the qualified tuition expenses until the approved funds are exhausted.