Expense Reimbursement Policy Policy 88-001

Adopted by the Synod Council January 8-9, 1988 (SC88.01.28)
Revised January 29, 1999 (SC99.1.5)
Revised January 13, 2023

Synod Staff and Dean Expenses

All necessary and normal expenses incurred by the Synod Staff and Deans in carrying out the functions of their positions shall be reimbursed in full by the Synod (e.g. meals, lodging, taxis, air travel, etc.) Guidelines for reimbursable expenses are as follows:

- Lodging, up to $155.00 per day
- Meals and Incidental Expenses, up to $71.00 per day
- Maximum Per Diem Rate $226.00
- $.67/mile driven

No alcoholic beverages are to be charged to the Synod.

Expense reports submitted charging expenses beyond these allowances must include an explanation and should not exceed the Maximum Federal Per Diem Rates.

Expenses incurred for training, conferences, and conventions shall be reimbursed at the rates for the activity.

Meal expenses for business meetings must be annotated with the purpose of the meeting and number of participants.

All expenses whether charged to credit cards or paid by cash must have supporting receipts.

A cents-per-mile reimbursement rate for automobile travel expenses incurred by the Synod Staff and Deans shall be equal to the Internal Revenue allowance for business mileage. Staff members and Deans are to maintain logs of Synod-related mileage and submit log sheets with requests for reimbursement.

The Synod may provide leased or purchased automobiles for Executive Staff members provided that doing so does not increase the cost of staff travel for the Synod. The Synod is responsible for the cost of gas and oil, maintenance, and insurance for Synod owned or leased automobiles. Staff may use owned or leased automobiles for personal travel. When doing so, the staff member is responsible for gas used for personal travel.

Council, Discipling Teams, Task Forces, and Committees

1. Travel reimbursement to meetings of Committees, Task Forces, and the Synod Council shall be paid according to the following guidelines:
    1. Member driver IRS Standard Rate of $.14/mile for volunteer services to charities
    2. Member driver plus 1 member passenger $0.17/mile
    3. Member driver plus 2 or more member passengers $0.21/mile
    4. A Mapquest or similar document should be submitted to support the mileage claimed.
2. IRS maximum lodging, meal, incidental expense, and per diem rates apply unless the expenses incurred are for a conference, meeting, or training in which case the costs for the activity shall apply.
3. Receipts must accompany expense reimbursement forms for the following:

1. Hotel/Motel Accommodations
2. Air Fare
3. Meals
4. Car Rental
5. Airport Parking
6. Incidental Expenses
7. Taxi, Bus, Train, or Other Public Transportation Fares
8. Postage in excess of $5.00
9. Office Supplies: paper, stencils, copy service, etc.
10. Telephone Calls in excess of $2.00
11. Air Fare
12. Car Rental
13. Incidental Expenses

4. Airfare will be paid for travel to meetings of the Synod Council and other units only in cases where the member's one-way driving distance to the place of the meeting exceeds 175 miles.
5. Persons, who for legitimate reasons, are traveling to meetings from outside the territory of the Synod shall be reimbursed for no more than their travel expense from the boundary of the Synod. In no case shall such reimbursement exceed $200.
6. Expense reimbursement forms must be signed by the claimant and approved by either the chairperson or Synod Executive Staff member assigned to the committee, discipling team, or task force. Synod Council forms must be approved by an officer.

The Synod Treasurer or Business Manager shall review this policy each January to determine its alignment with the IRS Maximum Federal Per Diem Rates and submit recommended revisions to the Synod Council.

Expense Form

Please email the completed form and corresponding receipts to accounting@spselca.org.

First Name:

Last Name:

Email:

Phone:

Address:

Amount of expense:

Items and explanation:

Signature: