

Travel and Expense Reimbursement Policy

PURPOSE

The purpose of travel and expense reimbursement guidelines is to promote responsible use of, and accountability for, funds entrusted to the church for its governance and mission.

OVERVIEW

Reimbursement:

Please include the name of the vendor, date and dollar amount on all receipts.

Documentation for Reimbursement

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| Travelers seeking reimbursement need to submit the following documentation along with their expense report: | |
| Air/Rail | Invoice showing ticket fare level and purchase price. |
| Lodging | Complete hotel folio showing proof of payment |
| Car Rental | Rental car agreement including proof of payment |
| Meals/Entertainment | Charge/credit card receipt or cash register receipt (no restaurant tear tabs); or note indicating "\$x.00 for airplane meal" or for similar modest-priced meals when no receipt is given. |

You may charge and be reimbursed only for your own official travel. You will not be reimbursed for travel, lodging or meal expenses of a group or any other person(s) unless pre-approved by the treasurer in writing.

Because all travel reimbursement guidelines comply with the Internal Revenue Code, reimbursed out-of-pocket expenses for official travel will not be reported to the IRS as income.

Submitting a Request for Reimbursement

Please direct all requests for reimbursement to Accounting, c/o 2083 Sunset Cliffs Boulevard, San Diego, CA 92107.

GENERAL GUIDELINES

Requests for reimbursement must first be signed by the appropriate approver (usually your supervisor, or for volunteers, the staff ministry liaison).

Requests for reimbursement must be submitted no later than thirty (30) calendar days following completion of a trip or after incurring other expenses. Processing may be delayed or denied for requests submitted more than 30 days after a trip or expense or for requests lacking the necessary documentation. No Reimbursement will be made for expenses submitted more than sixty (60) days after a trip is completed.

or an expense incurred. If charges were incurred on a diocesan credit card, you may include documentation and submission of receipts with your monthly statement reconciliation.

Each properly documented request for reimbursement will be processed within ten (10) business days of receipt by the Finance and Accounting Department.

The diocese may provide specific travel policies for individual events (General Convention, Clergy Conference, etc.). Such policies shall be approved by the Finance Committee of the diocese and may vary slightly from this policy.

Please include original receipts or e-invoices for ALL expenses other than tips. Expenses charged on diocesan credit cards may be submitted with the cardholder's credit card monthly reconciliation.

For control and audit purposes, exceptions to any policy relating to reimbursement may be approved only by the CFO/Treasurer.

All ground transportation requires a receipt from a licensed transportation service (including bus, taxi or limousine service).

Please include the dates, destination and the business purpose of the trip, meeting or expense.

Travel and Expense Reports should be completed in a single currency only (preferably U.S. Dollars). If the U.S. dollar amounts stated on the Form are derived after converting from a foreign currency, please include a copy of the source document used for conversion. This document should clearly show the rate or conversion factor that was used in the computations. We suggest using the converter available at <http://www.oanda.com/convert/fxhistory>.

SPECIAL NOTE

Expenses generally subject to reimbursement

The following are usually accepted for reimbursement: transportation, lodging, meals, and certain miscellaneous expenses. Details are provided in these Guidelines.

Expenses not subject to reimbursement

Any expenses not specifically addressed in these Guidelines as reimbursable must have prior written explanation and approval. Non-reimbursable expenses include but are not limited to the following:

- spouse's travel expenses
- dependent care, pet care
- luggage purchase or replacement
- unofficial (personal) entertainment, in-room movies, barber and beauty services, newspaper services, newspapers and magazines, sightseeing, medical services
- motor vehicle fines
- "no show" charges for hotels, car rental and limousines unless due to airline or other travel delay
- charge card late fees and expenses

MODE OF TRANSPORTATION

Please travel by the most cost-effective route, which will usually be by air for travel outside of southern California and portions of Arizona. However, you may travel by personal automobile, train or bus when the situation warrants. Please submit requests for rental or owned auto travel in writing or by e-mail to the CFO/Treasurer for his/her approval. All travel for which reimbursement is to be sought and provided through licensed commercial carrier or your own vehicle.

AIR TRAVEL

Fare

Please book reservations as early as possible to take advantage of advance purchase discounts. This is typically 21 days for travel within the U.S. and 21 to 60 days in advance for international travel.

All trips should be booked as coach fares, unless approved in advance by the CFO/Treasurer. The diocese will pay for an aisle seat in coach on a major carrier (travelers are not expected to fly budget/discount carriers). Travelers wishing to deviate from the lowest cost airline that is available with the least amount of connections at the appropriate travel time by choosing their airline or routing will be expected to pay the excess cost above the low cost quote for airfare. Also, the diocese will reimburse for one checked bag, if the airline charges for the first checked bag. The diocese will not reimburse for additional baggage fees. The diocese will pay for business class for intercontinental flights. Charges incurred for itinerary changes made outside of these Guidelines or for the convenience of the traveler will not be reimbursed.

AUTOMOBILE TRAVEL

Rented Vehicle Policy

Automobiles should be rented only when necessary when traveling on business. However, comparison of rental rates relative to mileage costs of using a personally owned vehicle is highly encouraged.

Allowances for traveler's own vehicle

The rate of reimbursement is the current IRS rate plus tolls and parking fees. Gasoline and oil are not reimbursable expenses in addition to this per-mile reimbursement; rather, they are a part of it.

Please make sure that receipts for tolls and parking fees accompany requests for reimbursement (regardless of the dollar amount). If a parking meter or other expense does not produce a receipt, a detailed record may substitute for a receipt including: time and day of the expense, amount of the expense, place of the expense, and purpose of the expense.

Total reimbursement shall not exceed the sum of direct airfare plus rebated ground transportation, except in situations where the use of an automobile, in lieu of another means of transportation, can be justified.

Insurance

For vehicles owned by the diocese, insurance is provided by the diocese's commercial auto insurance policy.

For vehicles owned by employees and used for business, drivers should be aware of the extent of coverage

(if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

When vehicle rentals are necessary, the diocese encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. The diocese will reimburse the cost of CDW and LDW coverage.

LODGING

The *allowance for lodging* will generally be equal to the *standard business rate* (determined by locality) at a moderately priced hotel.

Billing

Individual Billing: Please pay your own hotel bill and submit your receipt for reimbursement. If you use a diocesan credit card, please submit your receipt with your monthly credit card statement. Occasionally and for certain functions, the diocese may prepay for group rooms with the approval of the CFO/Treasurer. In this case you will be responsible for incidental costs subject to this policy.

Length of Hotel Stay

The diocese will reimburse travelers for hotel rooms during the period of a scheduled meeting and any additional night(s) required to accommodate transportation schedules. A traveler may be reimbursed for an extended stay to the extent that the traveler can document that the savings in transportation costs exceed the additional expense of extended lodging (e.g., the reduced fare for a weekend flight exceeds the additional hotel room charge), or if the distance of travel warrants an additional stay due to limited flight schedules (with the prior approval of the Supervisor).

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MEALS

Allowance

Travelers will be reimbursed for the actual amount spent for meals, not to exceed the U.S. Government's per diem rate for the U.S. locality. You may find the current rates at:

<https://www.gsa.gov/portal/category/100120>. Alternatively, travelers may choose to be reimbursed at the per diem rate instead of for actual expenditures.

If the traveler is in a location for less than a day or is traveling internationally, the per diem rate per meal may not be available. In that case, meal reimbursement will not exceed \$17 for breakfast, \$18 for lunch, and \$34 for dinner, \$5 incidental expenses.

Original receipts for all individual meals must be provided. You may submit for reimbursement only your expenses. Please see Miscellaneous Expenses, below, for guidelines related to guests.

Alcohol consumed during a business meal

The diocese will reimburse reasonable costs of alcoholic beverages consumed during a business dinner. Reasonable costs of alcohol are defined as two alcoholic beverages per person. Dinner hours are between 4pm - 11pm.

Reimbursement

Requests for reimbursement for each meal need to be accompanied by a bill specifying as separate items food, alcohol, and tax. This is a requirement of the Internal Revenue Code.

No reimbursement will be made for meals which are provided as part of group arrangements for a meeting unless prearranged with the CFO/Treasurer.

When full or continental breakfast is included in the hotel rate, no reimbursement will be made for room service breakfast.

MISCELLANEOUS EXPENSES

Transfers

Reimbursement may be denied for taxi fares when shuttle service is provided by a hotel or conference center.

Host/Hostess Gift

For a meal, or hospitality in lieu of hotel accommodations, a gift is permitted provided it does not cost more than a local restaurant meal or one night's hotel rate (for hospitality). Business Gifts in general are limited to \$25.00. For reimbursement, you will need to submit a receipt for the gift and note on it the name of the recipient.

Laundry and Valet Services

On trips of five (5) or more days, the cost of necessary laundry and valet services is reimbursable.

For Persons with Disabilities

Persons with disabilities who need special transportation, wheelchairs, scooters, sign language interpreters or aids for vision may request provision of these and other services from the treasurer who will consider them on a case by case basis.

Business Entertainment

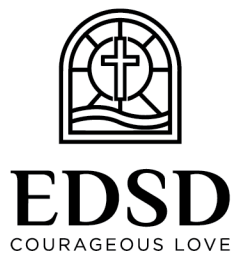
The traveler may be reimbursed for entertaining a guest or employee of the diocese if such entertainment is for business purposes and is budgeted or pre-approved by the CFO/Treasurer. Reimbursement for meals included in entertainment expenses need to be within the guidelines for individual meals.

Telecommunications

Essential personal telephone calls (e.g., to your home) and Internet access charges are reimbursable on a reasonable basis. Cell phone charges are reimbursable to the degree allowed in letters of agreement or by other previous agreement with the CFO/Treasurer; however the reimbursement claim should ensure that non-employee costs (e.g. other family members) are not included in the reimbursement cost.

Other Miscellaneous Expenses

When an in-hotel health facility is not included in the base hotel room charge, reimbursement will be payable up to \$10 per day. The separate charge needs to be clearly identifiable.



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Modest incidental tips for service do not require receipts.

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