

## REIMBURSABLE EXPENSES

Reimbursable expenses are those which are:

- Directly part of partner development, **SEND's purpose**, & on the FRC for pre-field.
- Considered non-partner development but are **directly approved by the field** (attach approval) to be incurred from their field outgoing expenses before arrival and are taken to the field.
  - Ex: bedding, kitchen items, ministry tools (setup expenses)
  - Movement and storage of personal belongings other than those headed to the field is considered a personal expense.
- Considered **necessary for field ministry** that are directly **approved by the field** (attach approval) to be incurred from their outgoing expenses before arrival.
  - Ex: computer program, projector, extra office equipment (new field setup)
  - Items that are considered to be a personal benefit, such as a study library or Bible software, are considered personal expenses.
- Directly part of **prescribed pre-field training** by the Personnel Committee
  - Ex: COP, MOP, Family Conf, SYIS, EE, Perspectives, SHARE, PILAT, vision trip, Family Life, etc.
- Considered non-standard pre-field training but are considered valuable and **directly approved by the field or GO Team because of special circumstances**, available finances, available time & directly impact SEND's purpose.
  - Ex: language study, recruitment, donor development, ministry specific training, etc.
  - Training that is considered a personal benefit, such as additional Bible training or degree programs, is considered a personal expense
- **Not more than 60 days old.** Anything reimbursed after that will be considered income on your 1099. Turn them in even if the account is at 0, it will be reimbursed when your account has a positive balance in it.

\*See next page for Home Service Prepared Meal Reimbursement Policy, Vehicle Policy and Cell Phone Reimbursement Policy.

**REMEMBER:** Before we can process your reimbursement we need to see:

- **Your signature at the bottom**
- **Your name and appointee number on top**
- **Attached receipts in same order as list on voucher as documentation**
- **Circle amounts to be reimbursed on each receipt**
- **List first and last names of all people eating meals being reimbursed**

### **Meals prepared in your home for Partner Development Purposes**

Turn in grocery receipts for food or charge at below rate (children at half rate); remember to include all who participated in meal:

- Breakfast \$4.00
- Lunch \$8.00
- Dinner \$10.00

### **Home Service Vehicle Policy**

Missionaries on Home Service may acquire a vehicle (purchase or lease) with contributed funds. The full policy and the procedure to follow are in the USA Members Manual (section 5.3.8 on pages 43-44 of the 2014 manual), which is available on SharePoint. Mileage for SEND business can be reimbursed at 30 cents per mile, for "mission owned" vehicles purchased/leased with receipted funds. Personal use of "mission owned" vehicles is a personal taxable benefit calculated at the IRS depreciation rate which is 24 cents per mile for 2015. Either this amount should be reported as additional taxable benefit on your tax return or this personal usage can be deducted from the business mileage reimbursement amount on your voucher.

When a vehicle is rented or borrowed, instead of being purchased or leased, then instead of reimbursing travel cost using a mileage rate, you may only reimburse actual gas expense. If usage for the time period includes a mix of business and personal, then miles should be tracked for both, and ministry expense calculated as a percentage of the total. (For example, if gas expense for the time period is \$100 and total miles traveled was 1000 miles (700 for ministry and 300 personal), then ministry gas expense would be 70% of \$100, or \$70. If the vehicle is rented, the rental expense and insurance may be reimbursed.)

### **Home Service Cell Phone Reimbursement Policy**

Effective January 1, 2015, the purchase price of one mobile phone and monthly service plan for one phone may be reimbursed as a Home Service expense after review by US Personnel to confirm that it is a reasonable expense (max \$50 for phone and \$50/month for plan). Requests for an exception to this can be directed to your Member Care Coach and reviewed by the Director of Personnel and Member Care.

Once approved, the monthly expense for succeeding months may be included as a normal voucher item. The cost of additional phones or monthly service plan for additional phones is a personal expense.