

Policy on Reimbursement of Travel Expenses



The Right Reverend Scott B. Hayashi, Eleventh Bishop of Utah
Policy Number: B005
Revision Number: 3
Approved by the Bishop and Diocesan Council: July 25, 2018



The Episcopal Diocese of Utah

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PURPOSE

This policy sets the standards and rates for reimbursement of travel expenses by the Diocese of Utah. It applies to Governing bodies, diocesan staff, clergy, committees, commissions, institutional ministries, and laity.

POLICY

This policy establishes guidelines governing the reimbursement of travel, entertainment, or incidental expenses incurred during the conduct of diocesan business. Clergy and employees will be reimbursed for appropriate, necessary, and reasonable expenses incurred during authorized business travel pertaining to the transaction of diocesan business. Employees are expected to exercise good stewardship and prudent judgment regarding expenses covered by this policy. The following paragraphs provide guidance and instruction for most cases; additional information on specific instances should be obtained from the Chief Finance Officer.

1. Travel of Volunteers in Support of Diocesan Activities

Volunteers traveling in support of diocesan activities, such as meetings of committees, Council, Standing Committee, task groups, or annual convention may be reimbursed for mileage by personal automobile. The rate of reimbursement is established by federal law and is currently \$0.14 per mile. Normally the Diocese will reimburse for travel only when it exceeds 100 miles each way.

All clergy delegate expenses related to Diocesan Convention are the responsibility of the respective congregations

2. Travel of Clergy and Diocesan Employees in Support of Diocesan Activities

(Note: Diocesan-sponsored laity traveling in support of formal Diocesan activities such as Province VIII meetings, committees and commissions of the national church, General Convention, and Council and Standing Committee members attending Diocesan Convention, are also covered under the following paragraphs.)

Travel of clergy and diocesan employees in support of activities for the diocese is reimbursed at the rate that is provided by the Government Services Administration and can be found on its website.

These rates are consistent with federal standards for other agencies and nonprofit entities.

2.1 Allowable Expenses

2.1.1 Lodging: Employees are authorized to use quality hotels and motels whose rates are reasonable and competitive. The Diocese has established special rates with certain hotels and motels in most locations within Utah to which clergy and employees can be expected to travel. These establishments will be used unless there are unusual circumstances, and use of alternative lodging should be coordinated with the Diocesan office prior to travel. In most cases, lodging expenses from these businesses will be billed directly to the Diocese and the traveler will incur no out-of-pocket expenses. Higher priced accommodations should only be used when others are not available. Each day's room charges (including taxes) must be shown on the Travel Expense Report. "Lump sum" hotel bills are not acceptable under the "lodging" category of the Travel Expense Report form, i.e., meals, telephone charges, etc. must be listed separately. When an



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employee's family accompanies the employee on a business trip, the lodging reimbursement shall be limited to a single room rate unless a business reason can be substantiated.

2.2 Meals: The Diocese will reimburse the employee for reasonable costs spent on meals, including gratuity. Unless warranted by special circumstance, meals are reimbursed on a per diem basis and are included at the GSA catalog rate shown as M&IE (meals and incidental expenses.) Only itemized receipts will be accepted for reimbursement. A simple credit card receipt will not suffice.

2.3 Airfare: Standard domestic airline accommodations will be coach, tourist or economy. Travelers are authorized to upgrade their seating using personal award miles. The standard intercontinental airline accommodations will be business class or its equivalent. When completing the Travel Expense Report form, the amount of the airfare, the travel agency/airline used must be indicated in the appropriate section of the form and the invoice attached to the Travel Expense Report form. Air travel life insurance purchased by the traveling employee will not be reimbursed.

2.4 Auto Rental: When completing the Travel Expense Report form, the amount of each rental car and the name of the rental car company must be indicated in the appropriate section on the form. A copy of the rental invoice must be attached to the Travel Expense Report form. Employees should exercise good judgment prior to renting an automobile. Cabs may be more convenient/economical when traveling in cities. When a rental car is required, normally a compact or intermediate model is considered adequate when traveling alone. Advance arrangements should be made in order to receive optimum discount rates. Since it is significantly cheaper to return a rental vehicle with a full tank of gas, this should be done whenever possible. The collision damage and the bodily injury insurance should not be purchased.

2.5 Gratuities: For expenses such as meals, taxi, etc., the gratuity should be limited to the accepted norm (generally 15%) and included in the amount reported. It is proper to show as "tips" gratuities to redcaps, skycaps, hotel porters and bellhops (generally \$1.00 per bag) and hotel maids (up to \$5 per day).

2.6 Laundry and Valet: No laundry expenses will be reimbursed; that expense is included in the M&IE rate.

2.7 Non-Reimbursable Expenses:

The following expenses are not reimbursable:

- Baby-sitter/Childcare fees
- Pet boarding fees
- House sitting fees
- Personal articles, e.g., toiletries, etc.
- Airline club dues
- Frequent Flyer memberships or dues



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- ❑ Barber/Hairstylist
- ❑ Traffic or parking fines
- ❑ In-flight movies/refreshments
- ❑ Hotel room movies
- ❑ Luggage, briefcases
- ❑ Additional flight insurance

2.8 Cash Advances. Usage and Issuance Criteria: Employees are expected to minimize their usage of cash for reimbursable expenses. Temporary cash advances are available to employees in travel status that expect to incur out-of-pocket expenses. Cash advances to holders of a Diocesan credit card should be limited to \$50 per day of travel up to \$200 per trip. Temporary cash advances will not be issued more than 5 days prior to the expected travel date. Advances will not be issued to employees that have not settled a previously issued expense advance. All cash advances should be settled immediately upon return from travel. Settlement consists of reporting the advance on a Travel Expense Report form that documents the trip expenses, and deducting the advance from the out-of-pocket expenses.

It is the policy of the Diocese that all advances be substantiated before any more money is given to the traveler. This is the case for expense reimbursements as well as additional advances. Any amount not substantiated or refunded to the Diocese by the calendar year end is reported as taxable income to the traveler and the Internal Revenue Service.

2.9 Travel Expense Report Processing. Out-of-town travel is to be reported on Travel Expense Report forms (see Forms) within five days of return from travel. In-town expenses may be accumulated on a weekly or monthly basis, but in no case should cover more than one month's time. Timely reporting is important to internal cost accounting. Expenses not reported within 60 days of incurrence risk delayed or partial reimbursement.

2.10 Expense Report Forms. The diocese's authorized Travel Expense Report (attached) will be used to document all travel reimbursement requested.

2.11 Use of Diocesan Credit Cards. Use of Diocesan credit cards when traveling is highly encouraged. The traveler should obtain receipts for all expenses and submit them with the travel form.

2.12 Authorization: All expense reports must be approved by the employee's supervisor, or in the case of non-staff clergy and laity, by the Diocesan Deployment Officer or Chief Finance Officer and submitted to the Diocesan finance staff for processing.

**EPISCOPAL DIOCESE OF UTAH
MONTHLY RECORD OF EMPLOYEE BUSINESS EXPENSES
AND REQUEST FOR REIMBURSEMENT**

NAME: _____

MONTH OF _____, 20__

AUTO USAGE FROM AUTO MILEAGE LOG (form on back)
PERSONAL VEHICLE Business miles driven _____

OTHER BUSINESS EXPENSES (attach receipts)

Date	Department (Ministry)/Account	Description	Amount	

2 TOTAL OTHER BUSINESS EXPENSES

3 TOTAL AUTO AND OTHER EXPENSES (1+2)

I hereby certify that the above expenses to the best of my knowledge, information and belief qualify as business expenses under Internal Revenue Service guidelines. I request reimbursement of the amount on Line 3.

Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

