



ACCOUNTABLE REIMBURSEMENT POLICY

First Southern Baptist Church / Cornerstone Church – Salt Lake City, Utah

In accordance with IRS regulations 1.162-17 and 1.274-5T(f) the First Southern Baptist Church / Cornerstone Church of Salt Lake City, Utah hereby establishes an accountable reimbursement policy for all ministers, employees, and ministry volunteers.

1. The minister, employee, or ministry volunteer will be reimbursed by the church for ordinary, necessary, reasonable, substantiated, authorized, and ministry-related expenses incurred on behalf of the church. Subject to budget limitations, such expenses will include:
 - Travel Expenses: Ministry travel away from home including travel, lodging and meals on overnight ministry trips.
 - Entertainment/Hospitality Expense: Reimbursed only if ministry connection requirement is met.
 - Transportation Expense: Mileage reimbursement for local ministry use of personal automobile, up to the current IRS standard mileage rate.
 - Training Expense: Convention, conference and ministry related workshop fees.
 - Educational Expense: Reimbursed only if otherwise qualified as an itemized deduction and in accordance with IRS guidelines.
 - Subscriptions Expense: Periodicals, books and tapes will be reimbursed if ministry or employment related and ownership does not transfer to employee or volunteer.
2. The Youth Leadership Team Coordinator is required to have a cell phone to communicate with Youth and will be reimbursed \$49 per month to cover a portion of the cell phone bill.
3. The minister, employee, or ministry volunteer will substantiate each allowable expense in writing within 60 days including the following documentation with the original receipt.
 - What: Amount, itemized amount requested for reimbursement
 - When: Time/Date of expenses
 - Where: Place/Location of expenses
 - Why: Ministry purpose/description of expense
 - Who: Name and Ministry relationship (meals and entertainment expense)
4. The minister, employee, or ministry volunteer will return to the church any amount received (advances) in excess of the substantiated expenses within 120 days of receipt.

Under this accountable reimbursement plan, the church will not report any properly substantiated reimbursement payments as income on any Form W-2. Additionally, any employee should not report properly reimbursed amounts as income on Form 1040.

(Refer to IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses for more information.)