

Accountable Reimbursement Plan

For non-taxable business expense reimbursements

1. All such expenses are to meet the business connection requirement (i.e., the expenses can be claimed as a business deduction and the expense is incurred or paid in connection with the performance of services as an employee).
2. Each business expense must be substantiated and a monthly report is to be submitted to the Session, Diaconate, and Church Treasurers.
3. Receipts are required for these expenses per current IRS directives.
4. Mileage reimbursement will be paid per the Internal Revenue Service reimbursement rate.
5. Per the Manual of Procedure of First Presbytery of the Associate Reformed Presbyterian Church, there shall be an annual business travel allowance for a minister of Huntersville as a part of his call (See Appendix 3.VII) and this portion of the call is subject to annual review.
6. The treasurer(s) of Huntersville are to reimburse the pastor(s) for travel expenses on a monthly basis. Reimbursements will be for the amounts reported in the submitted monthly report. Sessional approval is required for reimbursement of substantiated and reported expenses in excess of the annual travel allowance (See #8 & 9 below).
7. In the event that the minister's total annual travel expenses are less than this annual travel allowance then the difference between the travel allowance and the actual expenses will be paid to the minister but will be considered "income" and reported as such on the minister's annual W-2.
8. If the minister's substantiated annual expenses exceed the annual travel allowance of the call then it is left to the discretion of the Session whether and how such expenses are to be reimbursed. Any reimbursements for amounts in excess of the annual travel allowance are also to be considered as non-taxable business expense.

Jan. 1, 2012

9. Per Manual of Procedure of First Presbytery of the Associate Reformed Presbyterian Church, business expenses directly incurred in Presbytery and Synod travel shall also be reimbursed (See Appendix 3.VII). These expenses (e.g., mileage, lodging, meals, literature, registration fees) shall be reimbursed upon the receipt of a substantiated expense report submitted to the Treasurers. These reports are subject to review by the ordained officers of the Church.
10. Such matters and details pertaining to business travel expenses not addressed in the above are to be handled by the ordained officers and subject to review by the Congregation of the Huntersville Associate Reformed Presbyterian Church and all in keeping with The Standards of the Associate Reformed Presbyterian Church; the Manual of Procedure of First Presbytery; and any current or future local by-laws adopted by the Congregation.

Adopted by the **Session** of the Huntersville ARP Church at its' _____ meeting.

Assistant Moderator: _____

Clerk: _____

Adopted by the **Diaconate** of the Huntersville ARP Church at its' _____ meeting.

Chairman: _____

Secretary: _____