

## Sample Church Expense Reimbursement Policy

### MINISTRY RELATED EXPENSE REIMBURSEMENT POLICY FOR \_\_\_\_\_ CHURCH

In accordance with IRS regulations 1.162-17 and 1.274-5(f), the \_\_\_\_\_ Baptist Church hereby establishes a reimbursement policy for all ministers and other employees with the following terms and conditions:

1. The church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, such expenses will include:
  - a. Business (ministry) use of automobile, using the standard IRS mileage rate for the current year.
  - b. Business (ministry) related travel away from home including transportation, lodging and meals on overnight trips.
  - c. Cell phone for ministers whose ministry responsibilities require being available by phone beyond normal office hours. Only the minister's phone expense is paid – phones for the family are not to be included as a business expense.
  - d. Convention and conference expenses
  - e. Educational expenses, if otherwise qualified as an itemized deduction
  - f. Subscriptions, books and tapes, if related to ministry or employment
  - g. Entertainment/hospitality expenses if business (ministry) connection requirement is met
2. The minister or employee will account for each allowable expense in writing at least every 60 days. Travel expense documentation will include total business/ministry miles for each day with a description of the purpose. Documentation for other ministry related expenses the church agrees to cover will include the date, amount, and a description adequate to identify the business/ministry relationship of each expense. Appropriate receipts should accompany the documentation.
3. The minister or employee will return advances that exceed actual business expenses within 120 days.
4. Under this accountable arrangement the church will not report reimbursed amounts as taxable income on the minister's or employee's Form W-2. The minister or employee should not report reimbursed amounts as income on Form 1040.

*A Link is also available on the website to a "Ministry Related Expense Form" that may be used to account for ministry related expenses.*

# Church Benevolence Irs Guidelines

**RD Boyd**



## **Church Benevolence Irs Guidelines:**

Zondervan Church and Nonprofit Tax and Financial Guide Daniel D. Busby, 2006-12 This annual reference guide continues to be one of the few resources offering tax and financial advice to churches and nonprofit organizations Issues of financial accountability receiving and maintaining tax exempt status accounting for charitable gifts and other crucial topics receive careful and full discussion The 2007 edition also contains a thorough description of tax laws affecting churches and other nonprofit organizations including changes made in 2006 ensuring compliance with all regulations This guide is indispensable to church treasurers and anyone else responsible for the financial operation of a nonprofit organization This 2007 edition includes Expert advice on handling charitable gifts Sample policies and procedures Easy techniques for simplifying financial policies and procedures Understanding medical expense reimbursements Key steps in sound compensation planning Examples of required IRS filings Zondervan 2005 Church and Nonprofit Tax and Financial Guide Dan Busby, 2004-12 The 2005 edition of this annual reference guide contains a thorough description of tax laws affecting churches and other nonprofit organizations Guidelines for Leading Your Congregation 2013-2016 (Set of 26) General Board Of Discipleship, 2012-11-01 The Guidelines booklets one for each ministry area are tools that enable you to help get new lay leaders off to a good start Each booklet includes the basic job description for the leader as well as practical how to information important to implementing ministry effectively Brief and to the point for the busy but spirit led leader these Guidelines take some of the unknown out of leading these ministry areas One booklet for each title makes up this set of 26 Guidelines perfect for making them available to all church members The twenty six Guidelines one for each ministry area cover church leadership areas including Church Council and Small Membership Church the administrative areas of Finance and Trustees and ministry areas focused on nurture outreach and witness including Worship Evangelism Stewardship and Christian Education age level ministries Communications and more The download file of a product is copyrighted just as a print resource is copyrighted In the case of the Guidelines Set of 26 the purchaser can extract one copy of each booklet for an individual to use For example one copy can be extracted for the chair of the stewardship committee one for the person responsible for adult ministries one for the lay leader Additional copies are purchased separately as needed Download files for each individual booklet are sold separately just as print copies of the booklets are sold separately **Tax and Financial Guide 2010** Dan Busby, 2010-01-31 The Zondervan 2010 Church and Nonprofit Tax and Financial Guide is the most accessible complete and easy to follow tax and financial guide of its kind explaining complex tax concerns in plain language **Zondervan 2004 Church and Nonprofit Tax and Financial Guide** Dan Busby, 2003-12 A complete tax and financial guide for churches and other nonprofit organizations written in plain English Church Administration Robert H. Welch, 2011 From the front desk to the back office a clear and thorough guide that helps pastors and church staff become effective and efficient leaders managers and administrators Second edition **Church Administration, 3rd Edition**

Robert H. Welch, Jody Dean, 2025-09-15 In the third edition of *Church Administration* Robert Welch and Jody Dean provide an in depth and thorough guide to the organization of the church and administration *Zondervan 2019 Church and Nonprofit Tax and Financial Guide* Dan Busby, Vonna Laue, Michael Martin, John Van Drunen, 2019-01-22 The Zondervan 2019 Church and Nonprofit Tax and Financial Guide annual reference guide continues to be one of the few resources offering tax and financial advice to churches and nonprofit organizations Issues of financial accountability receiving and maintaining tax exempt status accounting for charitable gifts and other crucial topics receive careful and full discussion The 2019 edition also contains a thorough description of tax laws affecting churches and other nonprofit organizations ensuring compliance with all regulations The book includes expert advice on handling charitable gifts sample policies and procedures easy techniques for simplifying financial policies and procedures insights on medical expense reimbursements key steps in sound compensation planning and examples of required IRS filings Ministry and the American Legal System Richard B. Couser, 1993 Designed for those who are not lawyers accountants or quasi legal specialists this book outlines the elements of risk management for congregations and church professionals Divided into three parts the guide provides an overview and history of the American legal system details various areas of the law and focuses on ways religious organizations can minimize their exposure to legal difficulties *Counseling through the Storm* Brooke Osborn, Karen Roudkovski, 2025-06-01 Seasons of crisis can come without warning and their impact is lasting Grief and trauma can reshape our lives our relationships and our faith For those walking alongside someone in a time of crisis the path forward may seem shaky and unclear In *Counseling through the Storm A Guide to Treating Crisis and Trauma* licensed professional counselors and professors Brooke Osborn and Karen Roudkovski provide an in depth trauma informed guide for those ministering to someone in crisis From their years of professional and classroom experience Osborn and Roudkovski offer practical and sensitive guidance for mentors ministry leaders and counselors **Church Administration** Robert H. Welch, 2011-07-15 For churches and religious nonprofit operations the business of business is not business it is ministry Still such institutions have to make plans Because skilled organization is needed to accomplish specific tasks a leader must train and motivate workers in progress and effectiveness This second edition of *Church Administration* helps pastors and church staff become effective and efficient leaders managers and administrators Among the topics discussed are Administration Documents Organizing the Church Administering Personnel Resources Financial Resources Physical Resources and Administering Risk Management Writing for students as well as those already in this line of work author Robert H Welch promises If you understand the tenants of general administration and the techniques of ministerial leadership your job will be made significantly easier **Nonprofit Resources** Victor Futter, Lisa Runquist, 2007 Now in its second edition *Nonprofit Resources* is a handy reference tool for all nonprofit professionals With more than a thousand entries pointing readers to a wide variety of references in the nonprofit field this accessible guide will provide users with a running start on researching

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Guidelines for Leading Your Congregation 2013-2016 - Finance Philip D. Jamieson,2012-11 The goal of the ministry of finance is to fund ministries that nurture persons in their faith The finance system in the congregation will raise manage and disperse the funds of the congregation that help realize the mission and vision of the church This Guideline is designed to help equip you in leading this ministry group in your congregation This is one of the twenty six Guidelines that cover church leadership areas including Church Council and Small Membership Church the administrative areas of Trustees and ministry areas focused on nurture outreach and witness including Worship Ev      The Church Organizer/El Organizador De Iglesias Paul E. Bellini CPA,Janice L. Bellini Notary Public,2019-08-27 This reference manual contains all the policies and procedures that your church needs It includes almost all the essential policies such as Handling cash contributions Anti Terrorism for overseas contributions Expense and Travel Reimbursement Housing and Parsonage allowance Document retention and destruction conflict of Interest child protection and sexual harassment Also it has an organizer for your church to keep track of their income and expenses and forms on how to take board Meeting minutes      **Tax Planning and Compliance for Tax-Exempt Organizations** Jody Blazek,Jane M. Searing,2025-05-06 A hands on roadmap to navigating the complicated maze of tax exempt rules and regulations In the newly revised seventh edition of Tax Planning and Compliance for Tax

Exempt Organizations Rules Checklists Procedures a team of celebrated tax and nonprofit specialists delivers a critical update to their widely read and authoritative series on nonprofit organization taxation It s an essential guide to making sense of the complexities of nonprofit tax rules and regulations Packed with checklists and suggestions this book tells you exactly how to understand and comply with the complicated maze of tax exempt organization rules and regulations administered by the Internal Revenue Service In the book you ll find Extensive quick use checklists for determining tax exempt eligibility reporting to the IRS and tax compliance Detailed instructions for submitting exemption applications and tax forms Sample documents including organizational bylaws letters of application and completed IRS forms Tools and practice aids like a comparison chart explaining the differences between public and private charities Written by two of the leading authorities in a rapidly evolving field Tax Planning and Compliance for Tax Exempt Organizations dives deep into the most recent changes to the tax code new case law and IRS rulings and regulations promulgated since 2020 It s perfect for tax and accounting professionals everywhere     Proceedings of the General Board of the Church of the Nazarene and Its Departments Church of the Nazarene. General Board,1980     **Developing Major Gifts** Laura Fredricks,2001 This book has the insightful and cost effective techniques you can use today that will deliver tremendous returns for years to come     **Evangelical Visitor** ,1998

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