

Minister Professional Expense Account

Policy

The Church provides for reasonable and allowable church related professional expenses.

Scope

This policy applies to the Ministers of Crestwood Christian Church.

General Requirements: All expenses must be approved by the Sr. Minister (or Personnel Ministry Chair in the case of the Sr. Minister). The allowable items covered by such an account include:

- Meals and Entertainment Expenses – must be directly related to professional activities and be “ordinary and necessary.” A “Business Meal” generally needs to have a substantial bona fide business discussion *during* the meal.
- Expenses associated with attending religious conferences, conventions and continuing education events, including registration, lodging and travel while “away from home” overnight. Such travel expenses include train, plane, and bus fares; automobile expenses, including car rental; taxi fares, food costs while away from home overnight; hotel, motel costs, etc.; tips (included in preceding); and baggage charges. Such expenses do *not* include the cost of laundry, cleaning and pressing clothing, amusement, entertainment, and expenses of spouse or significant other traveling with the Minister.
- Publications and subscriptions used in the practice of professional work.
- Business-related local and out-of-town mileage, to be reimbursed at the prevailing IRS-approved rate.
- Other expenses that are deemed necessary to perform the job, as approved by the Senior Minister or Personnel Ministry Chair, as applicable (e.g., cell phone or expenditures that do not fall within an existing category in the operating budget).

Payment/reimbursement for these items can be accomplished in one of two ways:

- The costs may be charged to the church-issued charge card. This is the preferred method of paying for these expenses.
- If the minister is not able to use the church-issued charge card, they can pay for the expenses out of pocket and seek reimbursement.

All requests for payment or reimbursement must be submitted using the Staff Expense Report form, accompanied by appropriate documentation.