**Synod of the Northeast**

**Employee Expenses, Reporting and Credit Card Use Guidelines**

(Approved by Synod Mission and Ministries Commission May 2, 2020)

The Synod recognizes that certain employees who are deployed in the field regularly incur expenses in the course of their travel for Synod purposes which should be reimbursed promptly so that the financial burden is limited to any employee. Therefore, the Synod regularly will reimburse expenses paid in cash by an employee and expenses for mileage at the current IRS business rate. In addition, the Synod may provide a credit card which is directly billed to the Synod for the use of the employee for charges related to Synod business travel.

The Synod also recognizes that it is appropriate to similarly provide reimbursement for expenses and mileage to office staff. The Synod may also provide certain office staff with a Synod credit card, to be used for occasional travel on Synod business, and for expenses associated with operating the Synod.

The purpose of this policy is to outline allowable expenses, and requirements for the reporting of employee expenses, the use of a Synod credit card, and for the approval of expenses.

**Allowable Expenses:**

**Transportation**

Coach airfare is an allowable expense and should be charged to a Synod credit card. Air travel should be booked immediately after the meeting details have been announced, in order to obtain the best possible fare. You are expected to check multiple airlines and book the flights directly with the airline chosen. Fees for amenities such as extra legroom, priority boarding and seat upgrades are the responsibility of the traveler. The Synod will cover baggage fees for one bag each way. Trip insurance should not be elected.

You should make your own rail travel arrangements directly with AMTRAK (Amtrak.com or 800-872-7245) for coach class travel, and the tickets should be charged to the Synod credit card. Upgraded service, including Business Class and ACELA, will not be reimbursed without prior authorization by the Synod Leader or Treasurer. Trip insurance should not be elected.

You are encouraged to use complimentary shuttle service provided by hotels whenever possible. Public transit (bus, subway, light rail, and taxi) should be used for transportation whenever practical and no complimentary shuttle is available, including transportation to rail or airports from your home.

Driving of a personal car is reimbursed at the IRS business rate, plus tolls and parking expenses.

Car rentals of a mid-sized car are allowable and should be charged to the Synod credit card. Rentals should be arranged though Enterprise whenever practicable to take advantage of tax exemption policies. All supplemental insurances should be declined and will not be reimbursed, as the Synod has coverage. Gas purchased is also reimbursable and should be charged to the Synod credit card. The “Fuel Purchase Option” may be purchased where appropriate, meaning that you would be expected to return the car with little remaining gas.

Lodging

Individual lodging arrangements should generally be made directly with the hotel and charged to the Synod credit card. Services such as Hotels.com may be used but only after a price check has been done with the particular hotel. Room reservations should be booked immediately after the meeting details have been announced so that contractual obligations of the Synod may be met. If you book late, you may be responsible for a higher room cost. Be aware of any guaranteed payment costs or non-refund rules before you finalize a reservation.

Extra days in advance of or after the meeting must be approved in advance by the Synod Leader if charged to the Synod credit card.

The cost for others not part of Synod activities is your responsibility. If expenses for such a person are charged to the Synod credit card, they must be repaid to the Synod. The use of luxury hotels is not appropriate, and nearby mid-priced hotels should be utilized whenever practicable.

The Administrative Coordinator should arrange for direct billing to a hotel or conference center for a synod gathering whenever possible. If a hotel or conference center is not willing to provide for direct billing, the Administrative Coordinator may use the assigned credit card to cover the expenses.

Meals

Reasonable meal expenses associated with your trip are allowable. Expenses for alcoholic beverages are generally not reimbursable. Separate checks for bar bills should be used and are your personal responsibility. Modestly priced beer or wine (maximum two) may be reimbursed as part of the cost of a meal.

Appropriate costs will vary by area, but generally should be limited to $18 (breakfast), $25 (lunch) and $45 (dinner), including beverage, gratuity and tax. These amounts are guidelines only and are not allowances. Only the actual cost will be reimbursed.

Expenses for meals provided to others not associated with Synod business (spouses, children, and friends) are not reimbursable and are to be repaid if they are charged to the Synod credit card. Where the meal includes several persons who are part of the Synod activity, those persons should be identified on the receipt.

When meals are provided as part of the meeting or event, other meal expenses at the same time as a provided meal are not reimbursable. Similarly, where a hotel provides a complimentary breakfast, no reimbursement is provided.

Miscellaneous

Telephone, fax and photocopying expenses are reimbursed only if they are essential to Synod business. For Internet, use of free public access is expected.

Gratuities, if applicable, are reimbursable, subject to these guidelines: restaurant (15-20%), bellman ($2 per bag), skycap ($2 per bag), parking ($1), Housekeeping ($4 per night per person), Taxi (15-20%), shuttle drivers ($2).

Reporting of Expenses:

The Manager of Finance, all deployed staff, and any other office staff with reimbursable expenses will complete a monthly Expense Statement and Voucher Spreadsheet (ESV). This form provides daily lines for entering expenses as they are incurred for cash reimbursement items such as mileage, tips and tolls, and for items that are charged to the Synod credit card. ESV forms are to be submitted monthly to the Manager of Finance. The ESV form is due within 30 days of the date the Manager of Finance distributes staff’s credit card expenses sheets. If the ESV form is not submitted within 30 days without a reasonable explanation, the employee will not be able to charge further expenses to the Synod credit card until this situation is remedied. The submission should include required receipts for any amount with the exception of tolls and gratuities and should clearly indicate whether expenses for others are included. Any cash payments that are due will be made after the form has been reviewed and approved. The ESV must be signed by the employee (electronically is acceptable), indicating the employee’s affirmation that the expenses are appropriate for the Synod to pay. The form should then be submitted to the Manager of Finance for distribution to appropriate party for approval, as defined below.

Review and Approval of Expenses:

Completed ESV forms for the Synod Leader and the Stated Clerk should be forwarded, with supporting documents, to the Treasurer for review and approval. For other staff, the forms should be submitted to the Synod Leader for review and approval. The ESV forms should then be sent to the Treasurer for final review.

Credit Card Usage Guidelines:

For deployed staff, the Synod credit card should be used for all expenses associated with Synod business and for continuing education expenses. This would include hotels, air, train and bus fares, meals, rental cars, taxi and registration for events associated with Synod business, including continuing education.

Generally, the use should be limited to your own expenses, but it is appropriate to use the card when you are with others on Synod business for meal expenses, taxi sharing, meals and refreshments at off-site committee meetings, supplies for off-site committee meetings not provided by the office or Administrative Coordinator, or supplies for personal needs such as printer ink and paper, and postage expenses.

Travel expenses for others (other than meals and taxis) such as air and rail fares and hotels should not be charged to your Synod card unless approved in advance by the Synod Leader. Generally, these items should be paid by the individual and reimbursed directly through a volunteer travel voucher. If the volunteer cannot pay in advance, the Administrative Coordinator or the staff person who is responsible for the synod gathering may use their synod credit card with prior authorization of the Synod Leader.

The Manager of Finance is responsible for purchases of equipment, software, supplies and subscriptions that are required for the synod’s office. The Administrative Coordinator is responsible for purchases of equipment, software, supplies and subscriptions necessary for synod initiatives or staff’s work. Purchases should be tax exempt and, for equipment, subscriptions and software, approved in advance by the Synod Leader. The Manager of Finance and Administrative Coordinator should coordinate acquisitions of these types of purchases so that unnecessary duplication does not occur, and that purchases are compatible across all of our software users.

Purchase of supplies, services and materials for events should be made through the Synod office, and not charged to your Synod credit card.

Personal expenses should not be charged to your card. While this is self-evident, you are reminded that guests for meals should be part of the Synod business conducted at the meal. Include each individual’s name on the receipt. Expenses for spouses, children and friends should be noted and reimbursed to the Synod. In a similar vein, E-Z Pass and Metro Card replenishments are personal expenses and should not be charged to the Synod card. You should submit tolls for cash reimbursement.

Personal credit cards are not to be used for synod expenses unless prior authorization has been granted by the Synod Leader. Without evidence of prior authorization, the expense will not be reimbursed.