

BVUUF Reimbursement Policy

Approved by the Board of Officers and Trustees October 12, 2006

The following policies are to be followed for reimbursement of expenses:

1. Expenses must be reasonable in amount.
 - a. Amount and business purpose of the expense must be documented with appropriate evidence such as receipts or a log of automobile travel.
 - b. A receipt for meals or travel not in excess of \$25.00 incurred during business travel or entertainment is not necessary.
2. Expenses will be reimbursed monthly.
 - a. An approved expense report with attached receipts should be presented to the Treasurer by the end of the month.
 - b. Ministerial Professional Expenses are paid based on the Ministerial Agreement with the BVUUF and UUA guidelines as amended and approved by the Board.
 - c. Chair of committee or appropriate staff member must authorize all other reimbursement requests.
 - d. Expenses will not be reimbursed if presented more than 60 days after the expense is incurred.
 - e. Any reimbursement that exceeds the amount of professional or budgeted expenses properly accounted for must be returned to the BVUUF within 120 days after the associated expense are incurred.
3. Expenses which are substantial and reimbursed according to this policy will not be reported on an employee's Form W-2, nor need the employee report them on Form 1040.

It is understood that these requirements are necessary in order to prevent the BVUUF reimbursement plan from being classified as a non-accountable plan by the IRS.

Classification as a non-accountable plan would have negative tax consequences for the employee, the BVUUF, and Individual Officers and Board members of the BVUUF.

Directions for Using the Reimbursement Form

1. BVUUF Reimbursement forms may be requested from the BVUUF Office Manager or may be accessed online at www.bvuuf.org/forms, and are found in the silver Forms pick-up bin in the copy room between the mailboxes and the first aid kit.
2. If a committee chair or committee member pays out-of-pocket for a pre-approved committee-related expenditure, the committee chair may request reimbursement using the BVUUF reimbursement form.
3. Thoroughly itemize each reimbursable expense. Attach only original receipts, not copies, to the BVUUF Reimbursement Form.
4. BVUUF Reimbursement Forms must be authorized by and signed by the committee chair.
5. Allow two weeks for processing of the reimbursement request.

When possible, present a State Certificate of Exemption to the retailer when making purchases on behalf of the BVUUF, and do not pay sales tax for church-related purposes.