



# The Episcopal Church of the Epiphany

## GENERAL EXPENSE REIMBURSEMENT POLICY

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Policy approved by action of the Vestry of The Church of the Epiphany on July 20, 2009, and amended on January 11, 2010.

1. All non-employee expense recipients who are not parishioners are required to have a Federal ID or Social Security # on file prior to payment. This is a government regulation, and cannot be circumvented. No payments of this type will be made without this information.
2. Parishioners who are being paid for services, e.g. musicians, janitorial services, clergy service, must also have a Social Security # on file. No payments of this type will be made without this information.
3. All employee (clergy and staff) expenses must be submitted (with proper receipts) and approved on a timely basis (within 30 days) for reimbursement. All employee expenses should utilize the Church of the Epiphany Employee Expense Reimbursement Form. Employee expenses are approved by the Rector.
4. Parishioner expenses should be submitted within 45 days. Documentation (receipts) and approval by the appropriate vestry member is required. Expenses anticipated to be over \$250 should be approved by the appropriate vestry liaison in advance. Approval by email is satisfactory, but a hard-copy of the email should accompany the expense form. All parishioner expenses shall utilize the Church of the Epiphany Parishioner Expense Reimbursement Form.
5. Any individual expense or recurring expenses that will be (parishioner or employee or outside vendor) in excess of \$500 must be approved in advance by the Rector. If the Rector is unavailable, approval by either the Senior or Junior Warden is acceptable. Approval by email is satisfactory, but a hard-copy of the email should accompany the expense form.
6. Any individual expense or recurring expenses that will be (parishioner or employee or outside vendor) in excess of \$1000 must be approved in advance by the Rector and the Senior or Junior Warden. A recurring expense needs to be approved only once. Approval by email is satisfactory, but a hard-copy of the email should accompany the expense form.
7. Any individual expense or recurring expenses that will be (parishioner or employee or outside vendor) in excess of \$2500 must be approved IN ADVANCE by the Vestry. A recurring expense needs to be approved only once. Approval by email is satisfactory, but a hard-copy of the email should accompany the expense form.
8. Expenses being charged to a Restricted or Designated Account ("Cookie Jar"), must have the Rector's and the Treasurer's approval and verification of availability of funds prior to commitment of the expenditure.
9. Any Ministry Account that has exceeded its annual budget (as determined by the monthly financial statement reviewed by Vestry) must have the responsible Vestry Member AND Rector's approval

PRIOR to committing for ANY additional expenditure. The Vestry must be notified at the next regular Vestry meeting with a recommendation on source of funds to cover the over-budget account.

10. Recognizing the need to address emergency situations relating to the building and grounds, if an emergency arises that exceeds \$2500, the expense may be incurred upon approval by the Rector and one of the Wardens. The Vestry shall be notified of the emergency expense at the earliest opportunity by email with an indication of the budget account that will be debited.
11. Certain recurring or annual expenses are considered to be pre-approved as a consequence of the Vestry approving the annual budget. These expenses are as follows:
  - a) Mortgage payments
  - b) Utility payments
  - c) Diocesan contribution
  - d) Payroll and benefits
  - e) Equipment leases
  - f) Service contracts
  - g) Outreach expenses that have been approved by the Outreach Committee and Vestry liaison at the beginning
  - h) Normally required supplies such as cleaning supplies, building supplies (e.g. light bulbs, supplies for minor repairs), office supplies, and supplies for the grounds so long as the associated budgets remain within budget. If the budget for these areas go over-budget, then #9 of this policy will apply.
12. Employees using the Epiphany Visa card shall provide annotated receipts to the Treasurer by the end of each month. Annotation shall include the purpose of the charge and account that should be debited for the expense. Each employee shall review and approve the monthly Visa statement.