

Church City & Name

Pastor Name

2022 ACCOUNTABLE REIMBURSEMENT CALCULATION WORKSHEET

Business and Professional Expenses are administrative costs of the local congregation and not part of the pastor's compensation

BUSINESS and PROFESSIONAL EXPENSES

Note: All expenses must be vouchered and submitted in a timely manner per IRS regulations.

- A. Travel expenses (including auto mileage)* _____
- B. Continuing Education _____
- C. Books & Periodicals _____
- D. Business Meals & Entertainment _____
- E. Office Supplies _____
- F. Telephone _____
- G. Annual Conference Session Expenses _____
- H. Other Business & Professional Expenses _____

*For churches that share a pastor, it is important to include travel within the circuit when budgeting for travel expenses.

TOTAL ESTIMATED BUSINESS and PROFESSIONAL EXPENSES \$ _____

These expenses are **non-taxable** only if the church has properly adopted a detailed accountable reimbursement policy and the pastor satisfies the IRS requirements for substantiating claims. If the church has **NOT adopted** an accountable reimbursement policy, all payments of Business and Professional Expense allowances and/or reimbursements are **taxable income** to the pastor.

A sample policy is available on the conference website www.umi.org or from GCFA at www.gcfa.org. See IRS regulations for more detailed information.