



The Archdiocese of Kansas City in Kansas

Chancery Employee Expense Reimbursement Policy

To Be a Christian Steward

A Summary of the U.S. Bishops' Pastoral Letter on Stewardship

"As each one has received a gift, use it to serve one another as good stewards of God's varied grace" (1 Pt 4:10).

What identifies a steward? Safeguarding material and human resources and using them responsibly are one answer; so is generous giving of time, talent, and treasure. But being a Christian steward means more. As Christian stewards, we receive God's gifts gratefully, cultivate them responsibly, share them lovingly in justice with others, and return them with increase to the Lord.

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Expense Reimbursement Process**

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Purpose and Requirements

Purpose

The Archdiocese recognizes that Chancery employees may be required to travel or incur other expenses from time to time on behalf of the Archdiocese in the normal course of their duties. Because the Archdiocese gives serious consideration to both the sacrifices made by Catholics in Northeast Kansas to provide the material goods necessary to help build God's Kingdom, and the time and effort on the part of the employee in carrying out this work, this Policy is set to govern reimbursement of expenses to ensure each dollar is spent wisely and employees are compensated fairly.

The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of reasonable and necessary expenses incurred by employees. Exceptions to this policy must be approved by your supervisor (preferably in advance) and the reason for the exception should be documented on the request for reimbursement.

This policy is intended to protect the reputation of the employee and the Archdiocese. By following this policy, an employee is safeguarded from being accused of financial irresponsibility with regard to expenses.

When incurring business expenses, the Archdiocese expects employees to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost-conscious and spend ministry money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent, in a timely manner.

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Substantiation Requirements

Adequate Accounting rules require:

- All expenses must be business-related.

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- All expenses must be accompanied by a receipt and supporting documentation within a reasonable period of time (See “Expense Report Submission Deadline” on page 5).
- Any amounts paid or reimbursed, for example to make timely payments on a credit card, when proper documentation is not presented, must be re-paid by the employee to the Archdiocese within a reasonable period of time.

As long as these rules are met, expense reimbursements will not be included in an employee’s taxable income.

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Falsification of Expenses

Submitting fraudulent receipts or falsifying your expense report will result in immediate termination of employment and possible prosecution with law enforcement.

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Non-Reimbursable Expenses

The following are examples of non-reimbursable expenses since they are primarily for personal use:

- car repair
- club memberships
- credit card interest charges and late payment penalties
- day-care for children or pets
- fees for upgrades of air, hotel or auto
- gifts (unless part of an official Archdiocesan event)
- golfing or green fees
- golfing cart rental
- grooming, nail or hair salon expenses
- headphones on airlines
- health club fees
- laundry (unless 5 or more out of town nights)
- massages
- medicines
- movies (either in-room or at the theater)

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- personal bar bills
- personal books, magazines or other entertainment
- personal travel portion during business trip
- pet hotel stays or pet transportation
- political or charitable contributions
- snacks (unless part of an official Archdiocesan event)
- sporting events
- spouse's and family's expenses if accompanying employee on trip
- toiletries
- theater, cinema or opera tickets
- traffic citations (parking tickets or fines)

Any exceptions need supervisor approval and the reason for the exception should be documented on the request for reimbursement.

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Expense Report Submission Deadline

Expense reports are due within 60 days of when the expenses are incurred. Timely submission of reports helps in budget management during the year.

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Reimbursement Requirements

Generally, the least expensive option for travel should be used. All travel related expenses should be either be paid by the employee and submitted for reimbursement or charged to an Archdiocesan credit card according to the following categories and guidelines:

Airfare

The employee should seek to obtain the lowest airfare available for all domestic and international flights. Employees with frequent flier programs who desire an alternative airline will be accommodated, as long as there is no additional cost to the Archdiocese. Plan travel as far in advance as feasible in order to take advantage of early purchase discounts. Itineraries are not valid receipts.

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Car Rental

The Archdiocese has a corporate account with Enterprise Rent-A-Car. The **account number for the Chancery is L05G548** and the **PIN is ARC**. Use this number when you call in to make a reservation for Chancery business travel. Use this company unless availability dictates otherwise. **Rental cars should be used for all Archdiocesan travel outside of the Archdiocese** (unless you are traveling within the KC metro area). If traveling within the Archdiocese and travel will exceed 150 miles per day, you may use a rental car as an alternative to personal use of your vehicle. Guidelines to follow when renting cars:

1. Compact/economy models must be rented unless more than two persons are traveling together. A single upgrade is allowed if two persons are traveling. Higher upgrades are allowed if transporting materials and cargo space is a factor, or if three or more persons are traveling together.
2. The refueling option should not be taken. The car must be returned with a full tank of gas.
3. Rental cars should be returned to the original rental location in order to avoid costly drop-off charges.
4. The Archdiocese has insurance coverage for car rentals, so the insurance purchase option should not be taken.
5. Upgrades not authorized by this policy are not reimbursable, unless approved by your supervisor and the exception is documented on the request for reimbursement.

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Mileage

What mileage is reimbursable?

Mileage incurred through the use of a personal vehicle, within the 21 counties of the Archdiocese and on behalf of Archdiocesan business is reimbursable.

For employees whose office is located in their home, all business mileage is reimbursable.

The destination and reason for all mileage claimed must be included on the Mileage Reimbursement form. Requests for reimbursement will only be considered for approval if the approved form is submitted. For the current

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approved form, please see the Staff Resources section of the Chatter page (<http://www.archkck.org/chatter>).

What mileage is NOT reimbursable?

- Mileage between the office and home is not reimbursable.
- Work stops between home and office are not reimbursable.
- Mileage to an event (like a charitable event) is not reimbursable unless you are working at the event on behalf of the Archdiocese (a requirement of your job). When attending as a guest of the Archdiocese, mileage is not reimbursable.

When you are leaving from your home and returning to your home without going to the Chancery, charge for the mileage that is the lesser of distance to the destination. For example: if you are going to the airport, and you live 10 miles from the airport, while the chancery is 25 miles from the airport, you would charge mileage for the 10 miles.

For those who have many trips in one day (including their primary work site), it may be easiest to track all mileage and then deduct the mileage from home to office (roundtrip) as a separate line item. If your primary work site is not included, you are considered in "travel status" and all work-related mileage is reimbursable.

Mileage is not reimbursable while using Archdiocesan-provided vehicles.

At what rate is mileage reimbursable?

The traveler is entitled to claim round trip mileage at the current agreed upon rate. The current mileage rate is on the official Archdiocesan Mileage Reimbursement form which can be found on the website under: <http://www.archkck.org/chatter>.

What is the rental car requirement?

If an employee should chose to drive his/her own car on distances greater than 150 miles, the Archdiocese shall reimburse the employee no more than the cost of a rental car for the duration of the trip. See "Car Rental" section on page 6.

What if something happens while I am driving for work-related purposes?

If you are in an accident, call 911 to report the accident to the police. Remain in your vehicle if it is safe to do so until the police arrive. Your personal insurance

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is primary. Excess auto coverage is provided to Religious, volunteers, and employees above their own coverage or the state financial responsibility limit while used for work purposes. This extension of coverage is limited to \$500,000 and does not apply until the Religious, volunteer or employee coverage is exhausted.

The Archdiocese shall not be liable to reimburse personnel for traffic or parking tickets or for vandalism to or theft from their motor vehicles even though such may happen during the course of carrying out their duties for the Archdiocese.

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Cellular Phones

The Archdiocese may provide cell phones to employees as deemed necessary for their given position as determined by the Vicar General, Moderator of the Curia. Upon receiving an Archdiocesan-paid cell phone, employees must sign acknowledgement for responsibility to reimburse the Archdiocese for a replacement should the phone be lost, stolen or broken.

All Archdiocesan-provided cell phones will be governed by a properly negotiated, central-billed contract.

Employees without Archdiocesan cell phones may choose to use their personal cell phones for Archdiocesan business. The Archdiocese may reimburse the employee based on the type of usage required within the job responsibilities and for only those phone calls where immediate communication is critical, absolute and necessary for Archdiocesan business, and where non-cellular telephone use is impossible or impractical. Reimbursement will not be made on personal phones under an "everything included plan". The employee must demonstrate that business use of the personal cell phone resulted in an increase in the billed amount.

See the Vehicle Safety Policy under the Staff Resources section of the Chatter page (<http://www.archkck.org/chatter>) for additional details on the risks of distracted driving.

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Parking

Parking charges when traveling on Archdiocesan business will be reimbursed. Valet parking should not be used if there is a more economical alternative unless there is a safety concern. Similar to mileage, parking is not reimbursed if the employee is attending an event as a guest of the Archdiocese.

Parking violations are not a reimbursable expense.

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Taxi/Shuttle/Public Transportation/Rapid Transit

Employees should evaluate their individual circumstances and select the safest, most economical alternative when traveling to and from all destinations.

Taxi, shuttle, and public transportation expenses should be itemized and must be accompanied by a receipt.

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Lodging

Generally, a hotel room for \$150 or less per night for a single, standard room is to be used in all non-metropolitan areas. In larger cities (i.e. New York, Los Angeles, Chicago) travelers should stay in safe, secure accommodations available in the range of \$150-\$300 per night. Any exceptions should be approved by the supervisor and the reason for the exception should be documented on the request for reimbursement.

In-room movies and use of hotel gym, massage services, and sauna facilities will not be reimbursed.

Laundry services and valet parking are generally considered non-reimbursable expenses. However, hotel stays in excess of 5 days may warrant the use of laundry services. Exceptions must be approved by your immediate supervisor.

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Meals

Traveling

When traveling overnight, employees will be reimbursed for three meals per day. Snacks are the personal responsibility of the employee. Meals and snacks will not be reimbursed while traveling around the Archdiocese. Any exceptions should be approved by the supervisor and the reason for the exception should be documented on the request for reimbursement. All meals expensed must have detailed receipts.

When expensing meals, please note the following:

- Detachable tabs from dinner checks are not considered valid receipts and will not be accepted. An itemized register receipt or a copy of the dinner check must be submitted.
- Tips may not exceed 20% of the cost of the meal.
- All meals should be entered under the correct date. If there are multiple receipts for one meal, please list separately (do not add).
- Receipts should describe who attended and the business purpose.
- This information can be written on the receipt itself or on the expense report.

Meals with Colleagues

Generally, meals eaten with colleagues are not reimbursable. Any exceptions should be approved by the supervisor and the reason for the exception should be documented on the request for reimbursement. See below for "Staff Events."

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Staff Events

The following events are reimbursable up to the limitations shown below:

Event	Reimbursable?	Limitation
Department Luncheons	Yes	Per Office Budget
Birthdays/Other personal special occasions	No	N/A
Employee Exit Luncheon	Yes, after employee's first anniversary	\$15 per person
Holiday Luncheon	Yes	Per Office Budget

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Gifts and Flowers

The Chancery staff is provided many privileges and gifts to demonstrate the appreciation of their individual and collective efforts for the Church. These include gift days, Christmas bonuses, service recognition and gifts, days of recollection, luncheons, and special liturgies, to name a few. Anyone who wishes to show appreciation that goes beyond that provided by the Chancery must use personal funds to do so. Employee appreciation gifts are not to be expended from the departmental budget, except as noted in the following paragraph below.

Requests for gifts and flowers must be submitted through Human Resources and are subject to criteria and budget limitations. Only Office Directors may submit requests to Human Resources.

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Expense Reports and Approval Requirements

General Requirements

The requirements for expense reports and approvals are as follows:

- Expense reports should be completed and submitted to Accounts Payable weekly in order to facilitate timely reimbursement.

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- Expense reports will be processed as any other invoice.
- Expenses incurred in a foreign country charged on a credit card should be reimbursed based upon the converted rate per the statement.
- All expenses included on the expense report must be accompanied by a valid receipt, and a brief explanation of the expense. Credit Card statements will not be accepted as evidence of a receipt.
- Expenses incurred by multiple employees must be paid for by the person in the most senior position present.
- All expense reports must be approved and signed by your immediate Supervisor/Manager.
- For advance payments: All expense reports must be submitted within 60 days of incurring the expense. Items received after the 60 day time window, will be reported to the Payroll Department as additional compensation and will be subject to all payroll tax withholdings, if any, as per IRS guidelines.
- IRS Publication 463:

Adequate Accounting

- One of the rules for an accountable plan is that you must adequately account to your employer for your expenses. You adequately account by giving your employer a statement of expense, an account book, a diary, or a similar record in which you entered each expense at or near the time you had it, along with documentary evidence (such as receipts) of your travel, mileage, and other employee business expenses.
- You must account for all amounts you received from your employer during the year as advances, reimbursements, or allowances. This includes amounts you charged to your employer by credit card or other method. You must give your employer the same type of records and supporting information that you would have to give to the IRS if the IRS questioned a deduction on your return. You must pay back the amount of any reimbursement or other expense allowance for which you do not adequately account or that is more than the amount for which you accounted.

Reasonable period of time: The definition of reasonable period of time depends on the facts and circumstances of your situation. However, regardless of the facts and circumstances of your situation, actions that take place within the times specified in the following list will be treated as taking place within a reasonable period of time.

- You receive an advance within 30 days of the time you have an expense.

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- You adequately account for your expenses within 60 days after they were paid or incurred.
- You return any excess reimbursement within 120 days after the expense was paid or incurred.
- You are given a periodic statement (at least quarterly) that asks you to either return or adequately account for outstanding advances and you comply within 120 days of the statement.
- The Archdiocese reserves the right to withhold reimbursement while it investigates expense report items.
- These requirements may be modified at any time at the discretion of the Chief Financial Officer.

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