

**ACCOUNTABLE REIMBURSEMENT PLAN RESOLUTION  
For NEW or CHANGED Appointment**

The following resolution is hereby adopted by the church council of \_\_\_\_\_ Church.

*It will be effective for the calendar year \_\_\_\_\_ and all future years unless specifically revoked or superseded.*

The church pastor (or other employee(s)) will be reimbursed for ordinary and necessary business expenses incurred in the performance of his or her responsibilities when he/she substantiates the amount, business purpose, date, and place of the expense. Confidentiality shall be maintained in the substantiation of pastoral visits and/or counseling.

This substantiation must be provided to the chair of the pastor parish relations committee (or church treasurer) within ninety (90) days of incurring the expense. The individual must return to the church any amounts received in excess of the substantiated expenses within one hundred twenty (120) days of receipt.

The church will not report any properly substantiated reimbursement payments as income on any Form W-2.

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Chair, Church Council

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SPR/PPR Chairperson

Date \_\_\_\_\_