

The Diocese of Southeast Florida, Inc
Mileage and Expense Reimbursement Policy

(Rev. January 13, 2011)

The Diocese of Southeast Florida, Inc (the Diocese) will reimburse its employees for the cost of using their personal automobile and any expenses incurred while doing business on behalf of the Diocese. Business expenses should be properly authorized, reasonable, and appropriately documented. This policy applies to all employees, assisting bishops and volunteers of the Diocese.

The Diocese will reimburse employees and assisting bishops at the current Internal Revenue Service business standard mileage rate (currently \$0.51 per mile for 2011). In addition, volunteers will be reimbursed at the current Internal Revenue Service charitable standard mileage rate (currently \$0.14 per mile for 2011). Receipts for toll and parking fees are reimbursed separately and are not included in the mileage rate.

Business mileage expenses are incurred when an employee drives for church-related purposes beyond one's normal commute between the Diocese and home. These expenses are distinct from travel expenses, which are defined as business-related travel beyond a 60-mile radius from the Diocesan office in which they are working out of.

Commuting expenses are defined as the costs of commuting between home and the regular place of work, and do not count as business mileage expenses. Trips taken between an employee's home and the Diocesan office they are working out of are never reimbursable, regardless of the day of the week or the number of commutes made within one day. Only business mileage driven above and beyond one's normal commute distance between home and applicable Diocesan office is reimbursable. Whenever possible, employees are strongly encouraged to carpool with other church employees when driving to the same location.

The purpose of this policy is to assist the Diocese employees, assisting bishops and volunteers to properly file for reimbursement of business mileage and other related expenses, and to ensure that the Diocese's financial operation is in full compliance with IRS regulations.

I. To qualify as a business related expenses for reimbursement

The following requirements must be fulfilled:

1. For business mileage reimbursement, the mileage should result from **job-related Diocesan business**. The mileage should not be driven while traveling out-of-town (i.e. outside of a 60-mile radius from the Diocese) and the mileage should not be driven for commutes between one's home and the Diocesan office they are working out of. Any transportation expense which fails to meet all of the above criteria can only be treated as a **personal** or **social** expense. *Personal or social expenses will not qualify as a business expense and will not be reimbursed.*

II. To apply for business related expenses for reimbursement

1. Log mileage for each trip within a given month on the *Travel and Expense Report*. Include sufficient information documenting the date, the business purpose, the location(s) and the mileage.
2. Acquire approval signature on the *Travel and Expense Report* from your immediate supervisor.
3. Fill out a *Check Request Form*. Turn in both forms within 30 days of the actual expenditure. Mileage and expense reimbursement rights will be forfeited if not submitted within 30 days of the actual expenditure, except in the case of extenuating circumstances (i.e. vacations, illness, etc.).