

Archdiocese of Chicago Pastoral Center

Employee Business Expense / Reimbursement Policy

The Pastoral Center provides corporate credit cards (P-Cards) for payment of, or reimburses employees and priests for, employee business expenses incurred by them that are necessary or advisable for the proper discharge of their assigned responsibilities pursuant to the approved budget. P-Card charges and other reimbursable expenses must be properly documented, including attached original detailed receipts, and such other information to support the assertion stated in the request for reimbursement, including a clear indication of the business activity for which they were incurred. The Pastoral Center assumes no obligation to reimburse employees or priests for expenses that are not reimbursable and/or that are not submitted in a timely manner, which is no later than the 15th of the month following the month in which the expenses were incurred, with appropriate documentation to support the reimbursement. Intentional falsification of expenses for reimbursement is grounds for immediate termination.

FORMS TO BE USED FOR EMPLOYEE BUSINESS EXPENSE REIMBURSEMENT

- Check Request (for expenses not associated with travel).
- Travel Expense Report (Found at hr.archchicago.org – Tab: Pastoral Center Resources – Business Travel Form)

Employee Business Expense Reimbursement Guidelines

A. **Business Meals:** Business meals are food and beverage costs that are incurred during a substantial and bona fide business discussion. Only Department Directors and above may deem a meal for business purposes.

B. The purchase of meals for other Pastoral Center employees is not considered an allowable expense unless the costs incurred were necessary or advisable under the circumstances while conducting a business transaction.

C. Breakfast (Continental), lunch, dinner or refreshments may be served only when non-employee guests/volunteers are present assisting in some aspect of the Pastoral Center during working sessions.

D. Simple meals may be purchased for a person or team of persons in a Department if for some reason, it is necessary for the person or team to stay and continue work after normal working hours.

E. For special occasions such as a retirement of an employee, cake, coffee and soft drinks may be provided.

F. **In the case of priests only**, P-Cards may be used by a priest who works in ministry of the Pastoral Center to purchase meals only when there is not a cook at the rectory where the priest resides or when the priest is working beyond his normal Pastoral Center hours, Monday through Friday. The set rate for a priest's meals is \$21 a day or \$126 a week as set by Archdiocesan policy. A meal on a priest's day off is considered a personal expense.

G. **Gratuities:** The Pastoral Center does not reimburse gratuities in excess of 20%.

H. **Entertainment:** The Vicar General, Moderator of the Curia, or Auxiliary Bishop must approve all entertainment expenses in writing, in advance. In no instance is entertainment to include alcoholic beverages other than those associated with the meal.

L Telephone Charges: Personal cellular phone charges are reimbursed only when previously authorized charges incurred in conducting Archdiocesan business cause the employee to surpass the number of minutes allowed in his/her plan. In such cases, the amount reimbursed is limited to actual Archdiocesan business costs exceeding normal calling plan costs.

The following items are listed to illustrate those types of expenses that the Pastoral Center generally deems to be non-reimbursable. This listing is not intended to be all-inclusive:

- 1) Fines, traffic and parking violations.
- 2) Department luncheons of any sort.
- 3) Expenses associated with Bosses Day, Secretary's Day, and similar activities unless otherwise approved in writing, in advance by the Moderator of the Curia.
- 4) Any social event during or after work.
- 5) Holiday decorations.
- 6) Car rentals to attend meetings in the Archdiocese unless one absolutely cannot find a ride and is required to attend the meeting.
- 7) Private parking for daily work at the Pastoral Centers on a regular basis.
- 8) Office furniture not provided by the Building Manager.

LOCAL TRAVEL/Personal Automobile Use

- a) See Archdiocesan Mileage Reimbursement Policy.
- b) Requires documentation of all mileage and business purpose involved.
- c) Mileage is only reimbursable to Archdiocesan employees, unless otherwise approved by the Vicar General of the Moderator of the Curia.
- d) Tolls are reimbursable as miscellaneous expenses.
- e) **In the case of priests only**, P-Cards may be used to purchase gas for a private vehicle that is being used on business time, in conformity with Archdiocesan policy, provided, however, that the priest may not also submit a claim for mileage reimbursement. This privilege must be approved by the Vicar General and/or the Moderator of the Curia.

CONFERENCES/RETREATS/EXTENDED TRAVEL: Vicar General or Moderator of the Curia and Department Director approval is needed for any professional conferences/courses that may be deemed as necessary to one's work.

Lodging

- a) Seeking the lowest discounted rate is recommended. Travelers should use "good" rather than "deluxe" accommodations. The federal government provides information on the web regarding rates based on location. **www.gsa/portal/category/21287**
- b) Hotel receipts must be itemized. Non-business-related charges on the hotel receipts will not be eligible for reimbursement.

Transportation expenses

Air Transportation

- a) Employees should travel economy, coach, or "standard" class unless otherwise

authorized in advance by the Vicar General, the Moderator of the Curia, or an Auxiliary Bishop.

- b) Employees should make flight arrangements at least three weeks in advance to insure reduced rates using the least expensive flight available considering all airlines and airports in the vicinity.
- c) If plans change, tickets should be modified or canceled as soon as possible to realize maximum savings or minimize costs. Airline frequent flyer program benefits are allowed to accrue to the individual traveler; however, participation in these programs should not result in any incremental cost to the Pastoral Center.
- d) Refunds for unused airline tickets purchased by the employee are the responsibility of the employee. If the Pastoral Center has already paid for or reimbursed the ticket, then the refund must be returned to the Pastoral Center.

Ground Transportation

- a) Original receipts for all forms of transportation must be attached to the expense report.
- b) Travelers should select the least expensive mode of ground transportation; hotel/airport shuttle buses, rapid transit systems, or taxi. Rental cars are not authorized unless approved in advance by the Vicar General or the Moderator of the Curia.
- c) Liability Insurance and Loss Damage Waiver Insurance should not be purchased and are not reimbursable. Extended Auto Insurance should not be purchased as the P-Card offers coverage.

Meals

- a) Reimbursable cost for business travel meals, including beverages, shall not exceed \$70 -- allocated \$15 breakfast/\$15 lunch/\$40 dinner including tips--per day.
- b) When traveling for business, reimbursable meal expenses are for the individual employee and business guest(s) only and not for family members or personal guests.

Foreign exchange expenses: Documentation of exchange rates is required; reimbursement of currency conversion fees is based on receipts received at time of conversions.

EXAMPLES OF NON-REIMBURSABLE EXPENSES

- Baggage fees in excess of \$25.00.
- Accident or flight insurance premiums.
- Charges resulting from failure to exercise reasonable care in canceling transportation or hotel reservations subject to cancellation penalties unless resulting from Pastoral Center direction.
- Child, pet, or housesitting expenses, lawn service, security services, and similar expenses.
- Spouse, family, or personal acquaintance expenses unless approved in advance by the Moderator of the Curia.
- Penalties or fees for cancellation or change of discounted tickets when the cancellation or change came about from personal choice rather than Pastoral Center direction.
- Non-business related expenses, including entertainment, transportation, gifts, and credit card fees.

- Expenses incurred for an employee to receive an award shall not be reimbursable, unless approved in advance by the Vicar General or Moderator of the Curia.
- Priests working at the Pastoral Center shall not travel at the expense of the Archdiocese for personal reasons, such as to attend the ordination of priests or bishops, unless they are sent as representatives by the Archbishop, Auxiliary Bishop, Vicar General, or Moderator of the Curia.

AGENCY/DEPARTMENT SPENDING RULES

Technology Devices

1. All technology devices that are the property of the Archdiocese upon purchase, e.g., cell phones, laptop computers, pagers, scanners, etc., shall be purchased through the IT Department only.
2. All technology services are to be on Archdiocesan cellular service contracts, not one of arrangements made directly by staff with a carrier via their direct sales channel.
3. Cell phone upgrades shall be allowed on a three-year or contract renewal basis. If an employee wishes to have an upgraded phone, outside of policy, the employee must pay for the difference between what the contract allows and the cost of the phone of choice.
4. When a cell phone or laptop is purchased by IT for an employee, IT will provide the basic hardware needed to operate the devices, including a carrying case, if necessary. Any other hardware, such as stylish cases or Apps unrelated to business shall not be paid for by the Archdiocese.

Office Supplies

All office supplies must be purchased through the vendor chosen by the Archdiocese on a given year.

Contracts

A Department Director must approve any contract for more than \$1,000.

The Moderator of the Curia and/or the Vicar General must approve any contract for more than \$10,000.00.

Contracts over \$10,000 may also require the review and approval from Finances and/or Legal Services and/or Information Technology.

A Contract Approval Form and approval process will be soon be made available on an easy access site. To be announced.