

# Reimbursement and Expense Recovery Bonus Standard



The new Reimbursement and Expense Recovery Bonus Policy and Standard are effective beginning January 1, 2023.

The Reimbursement and Expense Recovery Bonus Standard and [Policy](#) apply to all expenses incurred beginning January 1, 2023. Please watch the Reimburse and Expense Recovery [introductory video](#) to help understand the key changes to the previous standards and the tutorial video on how to [Download & Submit our new Expense Submission Forms](#).

<b>Standard Name:</b>	Reimbursement and Expense Recovery Bonus Standard
<b>Relevant Policies:</b>	<a href="#">Reimbursement and Expense Recovery Bonus Policy</a>
<b>Relevant Forms:</b>	<a href="#">Expense Submission Forms</a>
<b>Creation Date:</b>	December 2022
<b>Last Revision Date:</b>	

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## General Standards

### Stewardship Responsibility

As noted in the policy linked above, field workers are expected to utilize sound judgment and prudent financial management regarding ministry-related expenses. This means ensuring that Reliant's financial resources are used appropriately; support the ministry; comply with Reliant policies, applicable laws, regulations, and donor restrictions; and consider the ministry's reputation in the sense that we strive for propriety in both fact and appearance. Our stewardship responsibility also means utilizing Reliant's non-profit status for ministry purposes alone and not for personal benefit (e.g., avoiding sales tax on the purchase of personal items or reimbursing personal expenses).

## Criteria for Determining a Permissible Expense

As noted in the policy linked above, the general criteria for determining whether an expense qualifies for reimbursement are that the expense must be:

- **Reasonable** in that the expense is not extreme or excessive, and it reflects the amount that would normally be spent in that specific situation;
- **Ordinary** in that one would normally expect this kind of expense to occur when performing ministry work;
- **Necessary** to achieve a valid ministry objective consistent with the mission of Reliant and its ministry partners;
- **Directly related to the job/ministry of the field staff;** and
- **Sufficiently documented and timely submitted**

*Note: Reliant reserves the right to determine whether or not an expense fulfills the above criteria and to decline reimbursement of expenses that do not meet the criteria.*

## Submission Standards



Reliant employees with a fixed-term support goal (interns and residents) are only eligible to submit expenses that have been pre-approved in their program parameters.

## Submission Request Types

Payment of a ministry expense may be completed through the following types of submission requests:

- **Reimbursement:** Submission of expenses that qualify under IRS guidance as non-taxable reimbursable business expenses are referred to as a “**Reimbursement**.”
- **Expense Recovery Bonus:** Submissions requesting recovery of expenses that do *not* qualify for non-taxable reimbursement under IRS guidance are referred to as “**Expense Recovery Bonus**” or **ERB**. ERB payments take the form of a bonus, which will be treated as additional taxable wages (compensation) for the field staff. Since only paid employees can receive a taxable bonus, associates are not eligible to submit a request for an ERB or any expense with a taxable (ERB) component.



**Key Change to the Standard:** Expense Recovery Bonus (ERB) is the new term for what was formerly known as a taxable reimbursement.

As with other taxable wages, estimated income taxes will be deducted from the employee's payroll for the item purchased and recovered using an ERB based on the employee's current tax settings. To help offset the amount of tax that will be deducted, an automatic 25% bonus will be added to all ERB submissions. For example, an ERB submission for a \$100 expense would result in an ERB of \$125 to account for the estimated taxes associated with this taxable bonus. Employees may opt out of the 25% bonus for estimated taxes by selecting to exclude the tax bonus in the expense submission.



**Key Change to the Standard:** The bonus for estimated taxes has been increased to 25% (instead of the previous 20%). It is also now defaulted to automatically be added to the expense recovery bonus expense. In the past, the default was not to add the bonus, and field staff had to check the box to request that it be added.



Determination of taxable wages and taxes owed to governing authorities is ultimately the responsibility of each individual Reliant field worker who bears ultimate responsibility for her/his income tax return(s) in consultation with his or her tax advisor(s).

## Alternative Expense Submission Types

While most expense submissions by field staff will be either a Reimbursement or an ERB, there are several alternative means of recovering the cost of ministry expenses. They are listed in the drop-down below:

## Alternative Expense Submission Types

**Expense Advance:** Field staff may request advance payment for anticipated expenses through an "Expense Advance." Advances are not available in all cases but will be considered for approval on a case-by-case basis. All unused portions of an advance must be timely returned to Reliant.

**Per Diem:** Field staff may request per diem while traveling, opting to receive a daily set amount for travel expenses (lodging and meals) instead of submitting individual expense receipts for those travel expenses.

**Grant:** For expenses related directly to a ministry project fund, field staff and associates can request payment through a "Grant" rather than a project fund Reimbursement. (See [Reimbursements vs. Grants](#) for more details.) Grants are typically used for the expense of an item that will belong to the broader ministry/project on a long-term basis.

**Allowance:** A separate sum can be requested for certain expenses not eligible for submission through the expense submission form. This allowance will be given in the form of a taxable bonus through payroll. Receipts are not required.

**Support Goal:** Certain recurring monthly expenses can only be recovered through submitting an updated support goal. We encourage employees to use this benefit to offset recurring monthly costs. Associates are not eligible for this benefit and, therefore, will not be able to recover certain recurring monthly expenses.

## Expense Submission Forms

All expense submissions should use the appropriate form, each listed in the drop-down below with accessible links. **Please open a new form for each month's expense submission** (rather than copying a previously submitted form) to ensure the use of updated forms and to aid in accurate and timely expense processing.

### Relevant Forms



Key Change to the Standard: The term Expense Submission is now used rather than simply Reimbursement when describing a submitted expense since an expense could be a Reimbursement or an Expense Recovery Bonus (ERB), and both are submitted on the same form.

Current approved [Expense Submission Request Forms](#) are required for expense submission.

- [U.S. Expense Submission Form](#)
- [International Expense Submission Form](#)
- [Project Fund Expense Submission Form](#)
- [Continuing Education Form](#) (all costs associated with continuing education must be submitted using only this form, and pre-approval is required)
- [Spiritual and Ministry Planning Retreat Form](#) (all costs associated with Spiritual and Ministry Planning Retreats must be submitted using only this form, and pre-approval is required through a [Personal Development Plan](#))



Key Change to the Standard: Please note there are a few changes to our forms.

- There is now a separate form for all Project Fund expenses. These are no longer entered on the U.S./International expense submission forms.
- There is now a separate form for Spiritual and Ministry Planning Retreat expenses.
- There is no longer a separate form for Computer and Equipment expenses. Those expenses are submitted on the normal expense submission forms (U.S./International/Project Fund) linked above.
- There is no longer a separate form for [Spouse and Family expenses](#). Those expenses are submitted on the normal expense submission forms (U.S./International/Project Fund) linked above, but those expenses should be divided up (if combined on the same receipt with expenses for an employee/associate) and entered into a different line on the form.

[Expense Advances](#), primarily relating to large, expected travel expenditures, will be considered on a case-by-case basis.

[International Expense Allowance](#) is available to International workers for expenses not eligible for inclusion on the International Expense Submission Form and not included in their monthly salary. The amount can be received before the expense purchase, as receipts are not used for requesting the amount.

[Moving Allowance](#) is available to U.S.-based employees incurring moving costs for moving from one ministry location to another

[Exception Requests](#) are available for submission in the event of a denied submission or to request special exceptions to the Standard

[Grants](#) are available for expenses related directly to a project fund. The full grant process involves submitting a grant request and following the Board's policy on grant reporting

**Per Diem (U.S.) & Per Diem (International)** is available to use for travel expenses incurred during longer periods of travel

**Support Goal-** support goal submission is specific to program teams. Please reach out to the appropriate program liaison for assistance

**With each expense submitted on the relevant form, there should be:**

## Key Components of Any Expense Submission

An explanation for each expense submitted, including:

Description of the expense

Whom the item is for:

- First and last names of the people involved
- The ministry relationship of the person(s) to the field staff. If the expense relates to five or more people, list them as a group with a specific number in the group (e.g., 12 ministry partners). Actual names are not necessary for groups of five or more people. Actual first and last names are required if the relationship is not uniform with all group members.
- Specific ministry purpose of the expense (be as detailed as possible). For secure locations, please see [Secure Lexicon](#) for more details.
- Cost of the item (the portion of the cost that is ministry-related, if not 100%)
- Date of the expense (a new Reimbursement form is needed for each month in which an expense is incurred)
- Itemized original receipts and other appropriate substantiating documents (if applicable) must be submitted with the form.

*\*Please refer to all Reimbursement Standards below, which detail receipt information and other specific criteria.*

## Submission Timeframe

For all Reimbursements and ERBs, requests must be received within 60 days after the end of the month in which the expense is incurred. An expense is incurred when an item is purchased, or in the case of pre-payment for travel, when the travel actually occurs, as long as both the payment date and travel date are listed on the receipt for documentation.

Reimbursements submitted in the third month (61-90 days after the end of the month in which the expenses were incurred) are considered late, and are eligible for recovery as an Expense Recovery Bonus (ERB), in which the total amount of the submission will be considered taxable wages.

Reimbursements submitted more than 90 days following the end of the month in which the expenses were incurred are not eligible for recovery. An exception request may be submitted for consideration for the expired reimbursement to be recovered as an ERB with tax implications.

Late submissions that require an exception request are not guaranteed to be approved and will be considered on a case-by-case basis. The late expense submission must include a valid reason for the late submission and supervisor approval.

Please reference the table below for the current submission timeframe.

Month in which expense was incurred					
<b>Status of submission</b>	<b>Submission is considered late.</b>	<b>Submission is considered late.</b>	Submission is currently on-time.	Submission is currently on-time.	Submission is currently on-time.
<b>Next steps for expense recovery</b>	<ul style="list-style-type: none"> <li>• Expense recovery will be considered on a case-by-case basis with an exception request</li> <li>• Any approved late submissions will be paid as an ERB with tax implications</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses are still eligible for recovery without an exception request</li> <li>• All submissions from January will be paid as an ERB with tax implications</li> </ul>	<ul style="list-style-type: none"> <li>• Non-taxable expenses remain eligible for recovery as a reimbursement</li> <li>• February 2026 expenses submitted after 4/30/26 become an ERB with tax implications</li> </ul>	<ul style="list-style-type: none"> <li>• Non-taxable expenses remain eligible for recovery as a reimbursement</li> <li>• March 2026 expenses submitted after 5/31/26 become an ERB with tax implications</li> </ul>	<ul style="list-style-type: none"> <li>• Non-taxable expenses remain eligible for recovery as a reimbursement</li> <li>• April 2026 expenses submitted after 6/30/26 become an ERB with tax implications</li> </ul>

Please review the table below for more details on the timing of receiving Reimbursement/bonus funds based on the submission date.

## Payment Dates

Expense Incurred...	Reimbursement Submitted by...	Paid to the Bank Account of Field Staff by...
Anytime in the <b>previous</b> month.	The 1st to 15th of the <b>current</b> month.	The last business day of the <b>current</b> month.
Anytime in the <b>previous</b> month.	The 16th to 31st of the <b>current</b> month.	The 20th of the <b>following</b> month or the preceding business day if the 20th falls on a weekend or holiday.
Anytime in the <b>current</b> month.	The 1st to 31st of the <b>current</b> month.	The 20th of the <b>following</b> month or the preceding business day if the 20th falls on a weekend or holiday.

Expense Recovery Bonus (ERB) Submitted By...	Paid to the Bank Account of Field Staff By...
Last day of the month.	Payment included in the following month's paycheck.



Expenses from prior months that are correctly submitted by the 15th of each month, will be paid by the end of that same month, pending funding in the MTD account. When submitting reimbursements for expenses incurred in the current month, please note that these expenses may not be paid until the following month, in order to abide by IRS requirements regarding order-of-pay.

## Submission Review and Approval

If the criteria for determining a permissible expense are not met on the original submission, the expense may be resubmitted on a new submission form with the corrected information (in the event it was due to insufficient documentation), or an appeal may be submitted through an [exception request](#) if the reason for denial was related to other criteria that require director review for approval.

## Sufficient Funds

As noted above, expense submissions may draw on funds from either the MTD account for which the field staff or associate is responsible or a project fund pertinent to the field worker's ministry. In either case, sufficient funds are required before payment is issued for the expense submission. (See also "Lack of Funding for Reimbursements and ERBs" below for details on what happens when sufficient funds are unavailable.)

## Lack of Funding for Reimbursements and Expense Recovery Bonus (ERB)

If the funding source (i.e., MTD account or project fund) lacks sufficient monies to cover the submitted expense, then the expense submission is considered a back reimbursement or back pay, as described below.

## Back Reimbursement

### Back Reimbursement

If the funding source does not contain sufficient funds to provide full reimbursement for the amount on an expense submission request form, Reliant will hold the form and delay reimbursement, storing the expense submission as a "back reimbursement" until sufficient funds are available in the funding source, according to Reliant's [order of pay](#) protocol. If a field staff has more than one back reimbursement, they will be paid out in the order in which the reimbursement submissions were received once funds become available for the whole amount of each individual reimbursement.

If the funding source covers only a portion of a back reimbursement, Reliant will not automatically partially pay the reimbursement. Field staff may request a reduction in the back reimbursement for a partial payment or altogether remove it from the queue, but in such cases, the remaining portion of a partial back reimbursement or the back reimbursement removed from the queue will not be eligible for reinstatement should funding become available later. To illustrate the process for partial reimbursement, suppose a field staff submits a \$1,000 reimbursement that is next in line for the order of reimbursement payout, and only \$650 is available to pay out. The field staff may elect to send an email to [reimbursements@reliant.org](mailto:reimbursements@reliant.org) asking the reimbursement team to pay the \$1,000 reimbursement using the available funds and acknowledging that the field staff forfeits any un-reimbursed portion of that reimbursement. Note: this action is entirely voluntary and at the discretion of the field staff.

Here's a sample email of how to word the email.

"I would like to request that my April (Year-20xx) reimbursement totaling \$X be paid out on X date using the available funds in the MTD account for which I am responsible. I acknowledge that any un-reimbursed funds from this reimbursement will be forfeited and unable to be reimbursed at a future date."

Reliant will retain unpaid back reimbursements for the remainder of the calendar year in which the expenses were incurred, plus two (2) additional calendar years. Once this period has expired (i.e., after January 31st of that next year, when all expense reimbursements have been completely processed and paid by Reliant), any un-reimbursed back reimbursement expenses will be marked as expired and can no longer be paid. Example: expenses submitted in 2019 are eligible for payment as a back reimbursement until January 31, 2022, if the field staff has raised sufficient funds by December 31, 2021.



**Key Change to the Standard:** Terminology has changed wherein "Back Reimbursement" was formerly known as a "cabinet expense". A Back Reimbursement is a reimbursement that is held back from paying due to a lack of sufficient funds. If there are multiple back reimbursements, they are put into a queue and are paid in the order from which they are received.

## Back Pay for ERBs

### Back Pay for ERBs

If funds are not available to pay an ERB, Reliant will short-check those ERBs and include them with [back pay](#) following Reliant's approved [order of pay](#). In the order of expense submission pay, Expense Recovery Bonuses take precedence over Reimbursements per IRS requirements. Back pay is eligible for compensation/payment during the year it is incurred, plus two additional years. For example, if an ERB was submitted in March 2019 and the funding source lacks sufficient funds to pay it, the back pay resulting from the ERB is eligible to be paid until December 31, 2021.



**Key Change to the Standard:** Expense Recovery Bonus (ERB) bonuses are now being routed through payroll rather than through the reimbursements queue. An unpaid bonus due to insufficient funds is now short-checked and held in the back pay queue. Please review the Order of Expense Submission Pay below for more detail.

## Exiting Employment with Unpaid Reimbursements

### Exiting Employment with Unpaid Reimbursements

If a field staff is exiting employment and has reached his/her final month of payroll without receiving enough funds to cover the total amount of a submitted reimbursement fully, Reliant will automatically reimburse a portion (based on available funds) of the submitted reimbursement without the field staff needing to submit a request for partial payment of the reimbursement.



**Key Change to the Standard:** In the past, Reliant would only pay partial payments when it was requested, which included during exiting. Now, for exiting staff only, Reliant will automatically pay partial reimbursements (without receiving a request) if the funds are available.

## Order of Expense Submission Pay

Reliant will pay approved Reimbursements and ERBs following Reliant's [Order of Pay](#). While Order of Pay considers a variety of additional payroll-related elements, expense submissions follow this order:

- Current ERB
- [Back Pay](#) (if applicable), including any previously submitted ERB waiting for funding, as long as the ERB remains eligible for Back Pay (See [Back Pay for ERB](#) above for more detail)
- Back Reimbursements (formerly known as cabinet expenses), meaning unpaid Reimbursements waiting for funding and paid in the order they were received, as long as the Back Reimbursements remain eligible for Reimbursement (See [Back Reimbursements](#) above for more detail)
- Current Reimbursement (Again, reimbursements are paid in the order they are received)



As a reminder, timecards must be up to date for hourly employees to be eligible to receive Reimbursements and ERBs.

## Resolution of Removed or Denied Expense Requests

Upon review of expense submissions, Reliant may remove or deny expenses or return submitted expense forms for various reasons. Among the most common reasons are issues such as missing or incomplete receipts, or items that are not reimbursable. Explanations for the return or denial of submitted expenses can be found in Google comments within the Google file, the Reliant email of field staff, or the reimbursement notes section of Toolbox. Field staff are responsible for checking their Reliant email and Toolbox for reimbursement notes and initiating with Reliant if there are questions about those notes. Reliant will notify field staff if a portion or the entirety of their submission is denied.

If expenses are removed from or denied on an expense submission request, the expense denied may be resubmitted on a separate expense submission form for further review. Field staff should check the guidelines to ensure they have included proper receipt documentation and only include the items previously removed on the new form submission. There is no extension to the original submission timeframe deadline for re-submissions.

A formal [exception request](#) must be submitted if the expense was removed due to a policy issue.

## Group Purchases for Multiple Reliant Employees

Reliant employees purchasing an expense or set of expenses for a group of Reliant employees (for example, a hotel room that will be shared, flights for a group, etc.) may only reimburse group purchases for multiple people from a project fund. For MTD funds, each employee must submit their own reimbursement form for their portion of the expense. If an employee seeks to reimburse group expenses from an MTD account, they must write out how they are paying the employee who purchased the expense for them (Zelle, Venmo, etc.) then use the Zelle or Venmo receipt, or a handwritten receipt from the person receiving the money, plus the original receipt for the purchase to submit their own expense via their own individual submission form. If funds are needed in order to pay the employee who made the original purchase, employees may request expense advances for the amount they need and then submit the receipts during the paydown process.

## Receipt Guidelines

Reliant requires that **itemized receipts for expenses greater than \$75 must be submitted\*** along with the appropriate form. \*The only exception to the \$75 limit is that a receipt is always needed for all hotel/lodging, regardless of the amount requested for reimbursement. Receipts should be uploaded into a google folder and linked to the submission form. See [Expense Receipt Google Folder](#) for instructions.

Receipts must include the following itemized details:

- What was purchased
- Total amount paid
- Date
- Name of the company (or person) that was paid
- Name of field staff (only if applicable, such as for a flight, hotel, rental car, etc.)
- If there are multiple types of expenses on one receipt then the expenses should be separated by category on the expense submission form. If the amount that is being submitted on the expense form is less than the amount for the item listed on the receipt that is submitted, please add a note to the top of the receipt explaining why the request for submission is a different amount.

## Hand-Written Receipts

### Hand-Written Receipts

On the rare occasion when a field staff is unable to obtain a formal itemized receipt, hand-written receipts are acceptable, as long as they contain the following information:



If traveling internationally, Reliant recommends purchasing a receipt book to help keep track of purchases when printed receipts are unavailable.

- Name of field staff
- What was purchased
- Total amount paid
- Date
- Type of payment (check #, cash, etc)
- Name of the store (or individual) who received the money; please also include contact info (phone/email) if payment was made to an individual
- A verification statement from a worker at a store or an individual who was paid for their service should also be included on the written receipt, along with a signature to verify the statement. Or the field staff can have the person email the verification statement needed from their personal email address (instead of receiving their signature in person) and attach a copy of that email along with the handwritten receipt when submitting the expense
  - Example statement: "I, name, received this money from name to cover the cost of expense in which they participated, or purchased from me, etc. on this date. -Signature".

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## Receipts from Mobile/Banking App

### Receipts from Mobile/Banking App

For receipts from mobile apps (such as Venmo, Square, Apple Pay, PayPal, Google Wallet, or a banking app, etc.), field staff should be sure to include a clear description in the memo or "what's it for?" section of the transaction, to document what expense the payment is related to. The expense submission should also include any information required for a valid receipt that is not visible on the mobile app "receipt" (see the guidelines above for what details must be included on the itemized receipt for it to be acceptable.) Please see the section below for details on receipts needed for shared expenses.

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## Receipts for Shared Expenses

### Receipts for Shared Expenses

If a Reliant field staff pays an individual for a portion of an expense that requires a receipt (and the portion exceeds \$75), he/she will need to submit two receipts. This includes both a copy of the original receipt with the total expense amount listed from the individual who collected the money and paid for the total expense, as well as a hand-written or mobile/banking app receipt for the portion paid to the individual. These two receipts provide Reliant with sufficient documentation of the transactions. The expense submission should include all details required for the hand-written or mobile/banking app receipts, as detailed above.

## Non-Employee Expenses

Read the options below for details on expenses submitted for non-employees.

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## Associate Expenses

### Associate Expenses

Associates are volunteers who have been approved to conduct ministry on behalf of Reliant. Expenses incurred by Reliant associates should meet the *general criteria* outlined in this standard. Associates are not eligible for any expense recovery that has a taxable component or that is submitted for recovery through a support goal.

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## 90 day Eligibility Extension for Taxable Expenses for Associates who are Pre-Employed Field Staff

Some Reliant field staff (particularly those who are preparing to move internationally) work as non-employees or "pre-employed" status for a short period of time while they raise funds to build up the balance in the MTD account they are responsible for with Reliant. In this circumstance, the field staff clearly intends to become a full-time Reliant employee in the near future.

With the confirmation of the expected hire date already set in place with Reliant (which must be within 90 days of the purchase date of the "taxable" items in order to qualify), Reliant will allow an Associate field staff to purchase a taxable item with the expectation that it can be recovered through an ERB after being officially hired (and working over 20 hours). The ERB should be submitted upon being hired, and the receipt date should be no more than 90 dates before the hire date. The recovery of the taxable item amounts will not be paid out until the field staff is officially hired and receives a paycheck, thus satisfying Reliant's Standard and our obligation to report the value of the items as taxable income to the IRS.



Key Change to the Standard: This was only offered to International Associates in the past. It is now offered to all Associates.

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## Family Expenses

### Family Expenses

Travel, event/conference/training, and meal expenses related to a Reliant employee's immediate family members (i.e., spouses that are not also a Reliant employee/associate and/or children) that coincide with a field staff's job or ministry may be eligible for recovery, typically only as an ERB. When submitting an expense for a non-employed/non-associate spouse or child(ren) on an expense submission form, subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form. Follow the drop-down instructions on the form to select "YES" that the expense is for a non-employed/non-associate spouse or children.

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## Non-Employed/Non-Associate Spouse Expenses

If a spouse is an employee or associate of Reliant, the spouse's ministry-related expenses should be submitted directly by the employed/associate spouse.

If a spouse is not an employee or associate of Reliant, the spouse's expenses for travel, event/conference/training, or meal attendance may be recovered through an ERB if the presence of the spouse is deemed important and valuable to the success of the ministry taking place.

If there is a bonafide business/ministry reason for spousal attendance—meaning the spouse's attendance is required and the spouse has a direct role in the ministry being conducted (they are participating in the ministry work) during the trip, event/conference/training, or meal—the field worker may request on the expense submission form that these expenses be considered as a non-taxable reimbursement along with an explanation of the bonafide business /ministry reason for the spouse's required attendance.

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## Children Expenses

For children's expenses to be eligible for any expense recovery, a child must have resided in the home for at least half the calendar year (to be claimed as a dependent on taxes).

Children's travel, event/conference/training, and meal expenses are subject to the same general criteria as non-employed/non-associate spousal expenses in that they can be recovered through an ERB if the presence of the children is deemed important and valuable to the success of the ministry taking place. However, reimbursement (non-taxable) expenses for children are less common because the accompaniment of children is less frequently considered job-related.

On the rare occasions when there is a bonafide business/ministry purpose for the child's attendance for travel, event/conference/training or meal expenses with the parent—meaning the child's attendance is required and the child has a direct role in the ministry being conducted—the field worker may request on the submission form that these expenses be considered as a non-taxable reimbursement along with an explanation of the bonafide business /ministry reason for the child's required attendance.

Specifically related to event/conference/training fees for children:

- If the event/conference/training is family-friendly then typically the fees and all associated travel expenses are recoverable through ERB (taxable).
- In order for those fees to qualify as reimbursable (non-taxable) through Reliant, the children's participation needs to be required and the event /conference/training should be specifically geared to the education or care of the family as a whole or for individual family members in a way that's related to the field worker's role. Or the children need to be integrally involved in the event (such as working at the event). If the event /conference/training fees qualify as reimbursable (non-taxable) then all associated travel expenses related will also qualify as reimbursable.
- In the case of event/conference/training fees where the fees for children in attendance are designed to specifically cover childcare, those fees would not be eligible for either ERB or reimbursement as childcare is not an eligible expense for any type of submission. However, the associated travel costs could be submitted for ERB.
- If the event/conference/training fees are not family-friendly at all (kids are not welcome to attend and childcare is not provided) then associated travel costs for children are not recoverable by either reimbursement or ERB.

As a reminder, Reliant currently offers [Child-Care Reimbursement](#) through our Cafeteria Plan (tax-saving benefit).

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## Project Fund Expenses

### Project Fund Expenses


In addition to individual MTD accounts, Reliant also manages funds for ministries, non-profits, and churches. Project fund expense submissions require approval by a designated authorized signer for the fund. When an expense is not directly related to a field staff's specific job role but is more closely aligned to a project or ministry, project fund expenses can be submitted using the [Project Fund Expense Submission Form](#). Reimbursements from a project require all the same documentation as those from an MTD account and are processed according to the same submission deadlines.

These types of Reimbursements are paid directly from the project fund based on available funds and the order in which they were received. The MTD account balance the field staff is responsible for does not incur the expense for these reimbursed costs (therefore, the order of pay from the MTD account does not apply), so it is possible for an employee who has back pay and back Reimbursements to receive payment for a Reimbursement that was submitted to be paid from a project fund. Reliant pays project fund Reimbursements if there are available funds in the project fund. A project fund can accumulate back Reimbursements.

If an expense submitted through a project fund will be owned, stored, and considered solely the property of the church/ministry (with no personal usage by the individual submitting the request), then the expenses are attributable to the church/ministry, which is not taxed for expenses that are usually fully or partially taxed to the field staff MTD fund.

If an expense is not for an item that will be considered the sole property of the church/ministry, then a field staff can still specify that the project fund (rather than an MTD account) should be the source of funds for a Reimbursement or ERB. In the case of an ERB, the taxable expenditure (including expenses with a partial taxable component) is processed similarly to ERBs funded through MTD accounts. The ERB for project funds can only be routed through a paid employee's payroll; therefore, Reliant associates may not request an expense recovery using a project fund for payment for any taxable expenditures.

In the rare event where a taxable expense is submitted on a Project Expense Submission Form, the expense can be received via that form, however, the expense will be charged to the MTD account of the submitting employee, since taxable expenses cannot be charged to project funds. If an authorized signer wishes for the expense to be deducted from project funds, they may request a funds transfer (including the 25% taxable bonus) out of the project fund and into the MTD account of the submitting employee.

 Key Change to the Standard: In the past, Project Funds could not be used to submit expenses that had a taxable component.



# Standards by Expense Type


The summary guidance below for the specific standards by expense type is intended as a table of contents and a quick reference guide for specific expense categories. Expenses below are Reimbursements unless otherwise stated as an Expense Recovery Bonus (ERB). Items not addressed in this guide could require approval from the supervisor and the Reliant reimbursement team. Please contact [reimbursements@reliant.org](mailto:reimbursements@reliant.org) with questions.

## Recurring Expenses

*(Support Goal Submission)*

Expense Category	Summary of Allowable Costs	Key Details
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<p>Ministry Expense (ME) Bonus</p>	<p>The ME Bonus is for field staff to cover routine, ongoing ministry expenses. Staff may request the following through support goal submission:</p> <p>Up to \$600/month for full-time and 30-hour employees</p> <p>Up to \$300/month for 25-hour, 20-hour, and hourly employees</p> <p>International workers' amounts are needs-based</p>	<h2>Key Details</h2> <p>Routine and ongoing expenses in the example categories are designated for recovery solely through the ME Bonus and are not eligible to be submitted by U.S. employees for reimbursement through any other submission types.</p> <h3>The following recurring expenses are included:</h3> <ul style="list-style-type: none"> <li>• Meals with co-workers</li> <li>• Gifts for co-workers</li> <li>• Monthly internet costs</li> <li>• Local mileage (under 50 miles one-way) and tolls (normal commutes for local ministry)</li> <li>• Local parking under \$10</li> <li>• HSA employee contribution (if you are benefits-eligible and are currently on Reliant's medical insurance plan)</li> <li>• Monthly subscriptions such as AppleCare warranties</li> <li>• Other routine, ongoing ministry expenses</li> </ul> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;"> <p> Monthly phone plan costs are calculated separately on the employee support goal submission to be entered as non-taxable and should not be included in the total amount requested for the ME bonus.</p> </div> <h2>Eligibility</h2> <p>Reliant provides an optional monthly taxable Ministry Expense (ME) bonus for paid U.S. employees to help cover routine, ongoing monthly expenses associated with the ministry. U.S. employees working full-time or 30 or more hours are eligible to request up to \$600/month. U.S. employees working 25-hour, 20-hour, or hourly are eligible to request up to \$300/month. ME Bonus requests are submitted through employee support goals.</p> <p>International workers have their Ministry Expense amounts included with their needs-based salary. Therefore, these ME bonus amounts apply only to U.S.-based employees.</p> <p>Associates are not eligible to receive this bonus.</p> <p>Reliant does not require receipts for expenses included in the ME bonus. Field workers may set the amount they think is appropriate to cover their typically incurred monthly expenses (up to the limits set above).</p> <div style="border: 1px solid #ffc107; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b> Previously the ME bonus was broken down into individual expense category maximum amounts. Reliant is now asking U.S. field workers to determine the appropriate total bonus amount (up to a specific, designated monthly total) based on the amount needed for the individual field worker. The total amount that can be received for routine, ongoing monthly expenses has been increased when you include the monthly mobile phone service non-taxable payment outlined below in the support goal submission total.</p> <p>Local Mileage amount has also changed from 100 miles to 50 miles. Mileage over 50 miles one-way is now eligible to be submitted through an expense submission.</p> </div>
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<p><b>Monthly Mobile Phone Service</b></p>	<p>U.S. employees may request through support goal submission to cover monthly mobile phone services</p> <p>Up to \$100/month for full-time and 30-hour employees</p> <p>Up to \$50/month for 25-hour, 20-hour, and hourly employees</p>	<p><b>Key Details</b></p> <p>Expenses are paid out through a non-taxable monthly recurring payment included in the field worker's paycheck. Receipts are not required. This monthly request is distinct from a one-time phone purchase reimbursed through the normal expense submission form.</p> <hr/> <p><b>Eligibility</b></p> <p>For International employees, monthly mobile costs are included in their needs-based support goal submission, so the above amounts do not apply.</p> <p>Associates are not eligible.</p> <div style="border: 1px solid #f0e68c; padding: 10px; margin-top: 20px;"> <p> <b>Key Change to the Standard:</b> Mobile phone service costs used to be included in the ME bonus total, which resulted in additional taxable income for field staff. Under the new Standard, mobile phone service costs are tax deductible. Paid employees may now submit a request through their support goal to recover monthly phone service payments through a non-taxable monthly amount included in their paycheck.</p> </div>
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**Technology**


*(Relevant to all Reliant Field Workers)*



Expense Category	Summary of Allowable Costs	Key Details
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<p>Mobile Phone Device</p>	<p><b>\$1,000 max limit to purchase a phone</b></p> <p><b>Only eligible once every two years</b></p> <p>Recoverable as 75% nontaxable Reimbursement and 25% taxable ERB</p> <p>(*International workers see <a href="#">International Worker Expenses</a> for sat phone)</p>	<hr/> <p><b>Key Details</b></p> <p>Please remember the Standard criteria when submitting a request for a mobile phone device. It should be reasonable and necessary to accomplish the field worker's role. A "smart watch", for example, would not be considered a necessary mobile phone device.</p> <p>If the phone is lost, broken, or stolen and a replacement is needed before the end of the 2-year timeframe, please submit an <a href="#">exception request</a>.</p> <hr/> <p><b>Eligibility</b></p> <p>For field staff working 20 hours/week or more and intending to remain (20 hours or more) with Reliant for at least 12 months after the phone is purchased.</p> <p>Field staff working fewer than 20 hours a week are not eligible to purchase cell phones. An appeal may be made through an <a href="#">exception request</a>.</p> <p>Associates are not eligible to purchase cell phones.</p> <p>However, there is a 90-Day Eligibility Extension for Taxable Expenses for Associates who are in "pre-employment" status. (See <a href="#">Associates</a> for details)</p> <div style="border: 1px solid #f9e79f; padding: 10px; margin-top: 20px;"> <p> <b>Key Change to the Standard:</b></p> <p>There is now a higher max available limit (in the past, the limit was \$500)</p> <p>Cell phones are now 75% nontaxable and 25 taxable. They were previously 100% taxable</p> <p>For field staff working 20 hours or more and intending to remain on staff for at least 12 months</p> </div>
<p>Apps</p>	<p>One-time purchases and subscriptions for apps directly relevant to field workers' job responsibilities are allowed.</p>	<hr/> <p><b>Key Details</b></p> <p>Include a brief description of the app (one-time purchase or subscription) and an explanation of the ministry purpose.</p>

<p><b>Computers &amp; Computer Equipment</b></p>	<p>Computers (desktop/laptop/tablet), computer equipment (e.g., monitors, printers, hard drives), and warranties, to the extent they are required to perform ministry responsibilities.</p> <p>Each type of item above is only eligible once every three years</p> <p>75% nontaxable Reimbursement and 25% taxable ERB.</p>	<hr/> <h2>Key Details</h2> <p>There is no maximum limit for computers and computer equipment, assuming the general expense criteria are followed for what is reasonable and necessary, specifically for your ministry role. A "smart watch", for example, would not be considered a necessary electronic device needed for your role.</p> <p>Employees may apply for an <a href="#">exception</a> to this standard if a computer is lost, broken, or stolen, and new equipment is needed before the 3-year threshold.</p> <hr/> <h2>Eligibility</h2> <p>For Field Staff working 20 hours/week or more and intending to remain (20 hours or more) with Reliant for at least 12 months after the computer/computer equipment is purchased.</p> <p>One-year fixed-term employees can reimburse a computer at the start of their year term if it is part of their parameters.</p> <p>Field staff working fewer than 20 hours a week are not eligible to purchase computer /computer equipment. An appeal may be made through an <a href="#">exception request</a>.</p> <p>Associates are not eligible to purchase computer/computer equipment.</p> <p>However, there is a 90-Day Eligibility Extension for Taxable Expenses as an Associate. (See <a href="#">Associates</a> for details)</p> <div style="border: 1px solid #f0e68c; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b></p> <p>For field staff working 20 hours or more and intending to remain on staff for at least 12 months</p> <p>The standard is now every 3 years (it used to be 2) because 3 years align more closely with the depreciable life of a computer per recommended guidelines.</p> <p>There is no longer a max limit amount as there was previously.</p> <p>Computers are now 75% nontaxable and 25 taxable. They were previously 100% taxable.</p> </div>
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<p><b>Software</b></p>	<p><b>One-time outright purchases of software:</b></p> <p>Recoverable as 75% nontaxable Reimbursement and 25% taxable ERB.</p> <p>Only eligible once every three years per software type</p> <p>Monthly Software subscriptions are 100% nontaxable</p> <p>(*International workers see <a href="#">International Worker Expenses</a> for VPN)</p>	<hr/> <p><b>Key Details</b></p> <hr/> <p><b>Eligibility</b></p> <p>For Field Staff working 20 hours/week or more and intending to remain (20 hour or more) with Reliant for at least 12 months after the software is purchased.</p> <p>One-year fixed-term employees can reimburse software at the start of their year term if it is part of their parameters.</p> <p>Field staff working fewer than 20 hours a week are not eligible to purchase software outright (an appeal may be made through an <a href="#">exception request</a>) but can reimburse monthly software subscriptions.</p> <p>Associates are not eligible to purchase software outright but can reimburse monthly software subscriptions.</p> <p>However, there is a 90-Day Eligibility Extension for Taxable Expenses for Associates who are in "pre-employment" status. (See <a href="#">Associates</a> for details)</p> <div style="border: 1px solid #f0e68c; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b></p> <p>For field staff working 20 hours or more and intending to remain on staff for at least 12 months</p> <p>The standard is now every 3 years (it used to be 2)</p> <p>There is no longer a max limit amount as there was previously.</p> <p>Software is now 75% nontaxable and 25 taxable. It was previously 100% taxable.</p> </div>
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<p><b>Equipment</b></p>	<p>Sound/lighting/projection equipment, musical instruments, and other types of equipment, to the extent they are required to perform ministry responsibilities.</p> <p>Recoverable as 75% nontaxable Reimbursement and 25% taxable ERB.</p> <hr/> <p><b>Equipment Rental</b></p> <p>Equipment can be rented and fully reimbursed if required to perform ministry responsibilities.</p>	<hr/> <p><b>Key Details</b></p> <hr/> <p><b>Important Reminders</b></p> <p>There is no limit to how often equipment can be purchased, nor is there a max cap amount on the purchase, but remember to follow the Standard criteria for what is reasonable and necessary to the specific ministry role.</p> <p>Employees or Associates may submit a request on the expense submission form for a fully non-taxable equipment expense recovery by explaining how the equipment is 100% necessary to perform ministry-related work and provides only marginal or no personal benefit.</p> <hr/> <p><b>Eligibility</b></p> <p>For Field Staff working 20 hours/week or more and intending to remain (20 hours or more) with Reliant for at least 12 months after the equipment is purchased.</p> <p>Field staff working fewer than 20 hours a week are not eligible to purchase equipment. An appeal may be made through an <a href="#">exception request</a>.</p> <p>Associates are not eligible to purchase equipment due to the taxable component.</p> <p>However, there is a 90-Day Eligibility Extension for Taxable Expenses for Associates who are in "pre-employment" status. (See <a href="#">Associates</a> for details)</p> <div style="border: 1px solid #f0e68c; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b></p> <ul style="list-style-type: none"> <li>No max limit amount (there used to be assigned limits per type of equipment); however remember criteria of reasonable and necessary will always apply</li> <li>Equipment can be purchased as needed (it used to be only every 2 years for each type of item)</li> <li>Equipment is now 75% nontaxable and 25% taxable. It was previously 100% taxable</li> <li>For field staff working 20 hours or more and intending to remain on staff for at least 12 months</li> </ul> </div>
<p><b>Website Hosting &amp; Email Distribution</b></p>	<p>Website hosting services or email distribution services that are directly related to the worker's ministry role</p>	<hr/> <p><b>Key Details</b></p> <p>No maximum limit as long as charges meet the general criteria for expenses.</p>

<p><b>Media Downloads</b></p>	<p>Media downloads such as books, digital photos, graphics, etc., and other resources required for ministry-role.</p>	<p><b>Key Details</b></p> <p>No maximum limit as long as charges meet the general criteria for expenses.</p> <hr/> <p><b>Needed for Submission</b></p> <p>Add the media title to the submission form.</p> <div style="border: 1px solid #f0e68c; padding: 10px; margin: 10px 0;"> <p> <b>Key Change to the Standard:</b> Downloads do not have to be religious in nature as long as they have a valid ministry purpose.</p> <p>The author is no longer needed for submission.</p> </div> <hr/> <p><b>Important Reminders</b></p> <p>Downloaded media items must be reimbursed at the point they are purchased. Meaning no reimbursement of gift cards bought for expected future downloads. Staff can only reimburse ministry-related downloads as individual expenses at the point that they make them.</p> <div style="border: 1px solid #d9e1f2; padding: 10px; margin: 10px 0;"> <p> Books related to a continuing education class should not be expensed on a normal reimbursement form. They should only be submitted using the <a href="#">Continuing Education</a> form.</p> </div>
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**Travel and Events**

*(Relevant to all Reliant Field Workers)*

 *Ministry trips* are defined as "trips outside of the field staff's local metropolitan area, required for ministry purposes, and for which the majority of time is spent on ministry job responsibilities." Reimbursable costs for ministry trips include reasonable and customary transportation, lodging, meals, and related travel expenses, to the extent that job responsibilities require travel. Trips that include both ministry job responsibilities and personal interests are reimbursable only for the portion required for ministry. See also: [FAQ for Cancelled Trips](#).

Expense Category	Summary of Allowable Costs	Key Details
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<p><b>Hotel /Lodging</b></p>	<p>Up to \$250/night for ministry trips</p>	<hr/> <p><b>Key Details</b></p> <p>For more expensive locations, a higher amount may be approved as an <a href="#">exception request</a> based on IRS Per Diem Rates for the travel destination.</p> <p>If an additional hotel room is needed to accommodate space for family members that would not have been needed initially by the field worker, or if the cost is per person and the field worker brought family members, that additional room/cost can only be recovered through an ERB. Remember to review <a href="#">non-employed/non-associate spouse and family cost</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p> <hr/> <p><b>Needed for Submission</b></p> <p>The full version of the hotel receipt that includes the field worker's name and receipts must be submitted for all lodging, regardless of the amount.</p> <p>Choose to submit the receipt either on the month it was purchased, or the month the travel takes place since both dates are found on the receipt.</p> <p>Remember, if lodging was shared with others, please follow the instructions above for <a href="#">shared expenses</a> as two receipts will be needed.</p>
<p><b>Flight</b></p>	<p><b>Airfare</b></p> <p><b>Baggage fees (for transportation of luggage)</b></p> <p>Seat upgrades, if required as a reasonable accommodation.</p> <p><b>TSA pre-check or CLEAR</b>, if the service is used for ministry-related travel 3 or more times per year.</p>	<hr/> <p><b>Key Details</b></p> <p>Redeemed travel points and applied travel credits cannot be reimbursed as a cash payment. Only the amount paid in cash after redeeming points can be reimbursed.</p> <p>Baggage fees are for the transportation of luggage. The purchase of the luggage itself is not eligible for reimbursement or ERB due to the personal nature of the expense.</p> <hr/> <p><b>Needed for Submission</b></p> <p>Remember, Reliant needs the full version of the flight receipt that includes the field worker's name, itinerary, and the amount paid.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p> <p>Choose to submit the receipt either on the month it was purchased, or the month the travel takes place since both dates are found on the receipt.</p>

<p>Rental Car /Borrowed Car</p>	<p><b>Rental Car, Rental Car Fuel, and Rental Car Insurance</b></p> <p>Rental car, fuel receipts, and additional insurance purchased are all reimbursable. (See <a href="#">Auto and Rental Car Insurance</a>)</p> <p>Only fuel costs can be reimbursed for a rental car, not mileage.</p> <hr/> <p><b>Borrowed Car</b></p> <p>Only reasonable fuel costs can be reimbursed for a borrowed car, not mileage.</p> <p>Additional financial compensation given to the car owner for the use of their borrowed vehicle cannot be reimbursed. (See "Gifts" below for details)</p>	<p><b>Key Details</b></p> <hr/> <p><b>Needed for Submission</b></p> <p><b>Rental Car:</b></p> <p>Remember, Reliant needs the full version of the rental car receipt that includes the field worker's name. Rental car receipts are not required if the total expense is under \$75.</p> <p>Any costs associated with a rental car (fuel/insurance) must be submitted with a copy of the associated rental car receipt.</p> <p>If submitting your rental car fuel receipts on a different form submission than the one that includes the rental car receipt, please include a copy of the rental car receipt for reference as part of the receipt submission and specify that the rental car submission was already previously submitted so that the reimbursement is not duplicated.</p> <p>Choose to submit the receipt either on the month it was purchased or the month the travel takes place since both dates are found on the receipt.</p> <p>Remember, if a rental car is shared with others, please follow the instructions for <a href="#">shared expenses</a>.</p> <p><b>Borrowed Car:</b></p> <p>A fuel receipt and the trip's start/end location are needed for a borrowed car.</p> <p>In the ministry purpose section on the form, also add the full name of the person from whom you borrowed the car and their relationship to you, total driving distance, and travel locations.</p> <div style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; margin-top: 10px;"> <p> Reliant offers guidance when deciding on <a href="#">Auto and Rental Car Insurance</a>.</p> </div>
<p>Mileage /Carpooling</p>	<p>Mileage for necessary ministry-related trips in excess of 50 miles each way (less than 50 are included in the support goal bonus) from the starting ministry location. (*International workers see <a href="#">International Worker Expenses</a>)</p>	<p><b>Key Details</b></p>

*The IRS mileage rate for 2026 expenses is \$0.725/mile.*

*The IRS mileage rate for 2025 expenses is \$0.70/mile.*



Reminder: Mileage cannot be reimbursed for a rental car or a borrowed car

Mileage for trips of 50 miles or less (each way) is considered to be among the routine expenses covered by the Ministry Expense Bonus and should not be submitted for reimbursement by an employee. Mileage for trips in excess of 50 miles each way may be submitted for reimbursement. For example, if a field worker were to take a ministry-related trip of 75 miles each way, they could submit reimbursement for 25 miles each way (75-mile trip minus the 50-mile ME bonus threshold).

## Eligibility

Associates can reimburse any ministry-related mileage and should not subtract the 50 miles since they are not receiving a bonus through support goal submission.

Paid employees may not reimburse local mileage in any way other than through a bonus on support goal submission. If an employee opted out of the support goal request, they have forfeited the benefit of receiving reimbursement for local mileage.

## Needed for Submission

### Mileage:

Submit total mileage amount (after subtracting 50 miles each way) and the trip start/end location are needed.

Be sure to also subtract any personal mileage for any side trips during business travel from the total mileage you submit for reimbursement.

### Carpool:

The above submission rules apply, and...

If the worker is the driver in a carpool: passengers will typically directly reimburse the driver for a portion of the mileage/gas cost by calculating the mileage rate for the ministry travel. The person submitting the expense would then subtract the amount received in gas money mileage from the total amount of mileage they could have submitted on the expense submission form. In the ministry purpose on the form, add the names of the passengers and their relationship to the worker and the money collected (specify the dollar amount from each listed passenger)


If the worker is the passenger in a carpool, when driving in another person's vehicle, reimbursement for the money given to the car owner for the passenger's portion of mileage cost may be reimbursed. The amount submitted for reimbursement cannot exceed the approved mileage reimbursement rate multiplied by the number of ministry miles driven. Enter only the mileage amount that adds up to the cost submitted for reimbursement on the form. A hand-written/emailed receipt from the car owner is required if more than \$75 (please follow directions for what is needed when submitting a [hand-written receipt](#) and also include the locations travel (to/from) and the total mileage amount on the receipt.)



**Key Change to Standard:** In the past, the limit was defined as 100 miles away from home (each way). The standard has changed to 50 miles each way.

Also, we are now clarifying that the 50 miles each way should be subtracted from the total mileage submitted. This is not a change, but a clarification.

<p><b>Parking &amp; Tolls</b></p>	<p>Parking costs of more than \$10 when conducting ministry work in a location that is not the local place of work.</p> <p>Parking costs incurred during travel (airport parking costs, hotel or conference center parking, etc.)</p> <p>Tolls when traveling on a ministry trip.</p> <hr/> <p><b>Parking Permit</b></p> <p>Parking permits at the primary place of ministry can be recovered through an ERB.</p>	<hr/> <p><b>Key Details</b></p> <p>Local parking costs under \$10 should be included in the monthly bonus support goal request and are not reimbursable.</p>
<p><b>Other Transportation</b></p>	<p>Taxi, bus, rideshare (Uber/Lyft), train, water transportation, etc., when traveling on a ministry trip</p>	<hr/> <p><b>Key Details</b></p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p><b>Covid Testing</b></p>	<p>Mandated testing for COVID in order to travel</p>	<hr/> <p><b>Key Details</b></p> <p>Only testing not covered by Reliant's health plan can be reimbursed.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p><b>Visa and Passport</b></p>	<p>Mandatory fees paid to regulatory agencies and governing bodies (*International workers see <a href="#">International Worker Expenses</a>)</p> <ul style="list-style-type: none"> <li>• Visa Fees and related documentation are reimbursable</li> <li>• Passport fees and related documentation are taxable ERB</li> </ul>	<hr/> <p><b>Key Details</b></p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>

<p>Vaccinations and Immunizations (short-term international trips)</p>	<p>Vaccinations and immunizations required for international travel (taxable ERB) (*International workers see <a href="#">International Worker Expenses</a>)</p> <p>Certain medications required for international short-term travel related to mission trips are reimbursable</p>	<h3>Key Details</h3> <p>We encourage participants of the Reliant-offered health plans to utilize their medical and prescription care benefits to hopefully decrease their out-of-pocket costs, and whenever possible to utilize their HSA savings accounts to cover these expenditures.</p> <p>Prescription medicines prescribed by a doctor or recommended by the CDC specifically for ministry travel to a country outside of your normal ministry location (such as malaria pills) are reimbursable</p> <p>Other over-the-counter medications purchased for use during ministry travel to a country outside of your normal ministry location are reimbursable. Please limit the quantity of medication to correlate with the length of the mission trip. This type of expense should be limited to medications you don't normally utilize personally on a regular basis.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p>Meals During Travel</p>	<p>Meals during ministry trips</p> <p>Per Diem for meals during travel (<a href="#">U.S. Per Diem</a> and <a href="#">International Per Diem</a>) is available upon request for field workers traveling for their Reliant role for a period of 5 or more days.</p>	<h3>Key Details</h3> <p>See also "<a href="#">Meals/Groceries (not related to travel)</a>" below. Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>.</p> <p>Alcohol may not be purchased using Reliant funds. (To simplify the reimbursement process, we suggest that if you purchase alcohol, ask for it to be put on a separate bill from the meal being reimbursed) If it was included on the same bill, subtract the cost of the alcohol from the reimbursement total and add a note explaining why the request to reimburse is less than the total amount on the receipt. The expense submission form will ask to verify that no expense amounts submitted include the cost of alcohol.</p> <h3>Needed for Submission</h3> <p>Add the type of meal (breakfast/lunch/dinner) and the meal's location (name of restaurant, etc.)</p> <p>Include the participant information in the ministry purpose if others were in attendance. (If fewer than 6 people include first and last names and their relationship to the ministry. If 6 or more people include the number of people present and the group's relationship to the ministry.</p> <ul style="list-style-type: none"> <li>• If the meal is with another Reliant staff, please include in the ministry purpose "The purpose of the meeting and the name of the Reliant staff member serving at X location"</li> <li>• Always provide a legitimate reason why a spouse or family members were present at the meal. Itemize the meal expenses (on a separate line on the form) for spouses and family members that exceed the cost that would have been incurred if eating alone. Or, list these taxable spouse/family expenses as an amount that is a percentage of the total meal expenses on a separate line on the form.</li> </ul> <p>Also, make sure to describe clearly the ministry that occurred and how the meal was related to the overall ministry appointment, even if the majority of the ministry happened slightly outside the meal.</p> <div style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; margin-top: 10px;"> <p> If over \$75, remember to include both the itemized receipt and the credit card receipt showing the tip with your submission.</p> </div>

<p>Internet Access During Travel</p>	<p>Charges for internet and email fees while traveling for ministry purposes. (*International workers see <a href="#">International Worker Expenses</a>)</p>	<hr/> <p><b>Key Details</b></p> <p>Monthly internet access at home should be requested through ME Bonus and support goal submission, not as a regular expense submission.</p>
<p>Travel Insurance</p>	<hr/> <p><b>Travel Assistance Insurance</b></p> <p>While Reliant offers multiple <a href="#">Travel Assistance Programs</a>, we do not have coverage for expenses related to canceled travel. Any coverage for travel assistance is a reimbursable expense. (See <a href="#">FAQ for Cancelled Trips</a>)</p> <hr/> <p><b>Supplemental Medical Travel Insurance</b></p> <p>Supplemental medical travel insurance for short-term international trips can be recovered through an ERB. See <a href="#">Travel Insurance</a></p>	
<p>Weddings and Funerals</p>	<p>If the criteria (under Key Details) for the wedding/funeral are met, then airfare, mileage, lodging, rental cars, meals, and other travel-related expenses, etc., can be reimbursed.</p>	<hr/> <p><b>Key Details</b></p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p> <hr/> <p><b>Criteria</b></p> <p>Expenses incurred by a Reliant Employee related to attending a wedding must meet these criteria to be reimbursable:</p> <p>The employee must be either officiating the wedding or performing special music as an extension of their Reliant ministry role (family events excluded)</p> <p>If the field worker is not officiating or performing special music (just attending the wedding as a guest), the employee must have performed pre-marital counseling as part of their role as a Reliant field worker. The pre-marital counseling must have occurred before the wedding and on numerous occasions for expenses to be reimbursable.</p> <p>Expenses incurred during attendance at a funeral as part of a ministry role with Reliant (family events excluded) may be eligible to reimburse expenses.</p>

**Event  
/Conferences  
/Training  
Fees**

As a general rule, most events, conferences, and training fees are reimbursable as long as the field workers substantiate why attendance was necessary for their current ministry job responsibilities.

## Key Details

Remember to review [non-employed/non-associate spouse and family costs](#) when attending an event with a spouse or family. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.



Note: Marriage conferences/workshops must be directly connected to the job responsibility of the field worker (roles such as mentoring married couples or pre-marital mentoring) and the local church/ministry should be requesting that both spouses attend.

## Needed for Submission

In the ministry description on the form, add the specific name of the conference/retreat/event and explain why attendance was necessary as it relates to the ministry role.

The receipt should state:

- Name of the event and dates the event was held
- Cost of the event
- Name and contact information for the organization or ministry that collected the fees.
- Event receipts must be itemized to show the event cost plus any additional charges for food or items such as T-shirts, etc. If this breakdown is not included on the receipt, write notes on the submitted receipt detailing the breakdown of costs included in the total amount.

See also related links for events where registration and payment are processed through Reliant:

- [Event Fee Payments Made by Reliant Employee](#) (for instructions on how to pay for Reliant events)
- [Reimbursements for the Event Fund](#) (for purchases paid for by an event fund)

Mission and Outreach Trips

The fee(s) for the Mission and Outreach Trip are reimbursable.

## Key Details

The mission trip and outreach event should be directly relevant to the field worker's ministry and job responsibilities.

## Important Reminders

Personal supplies for a mission trip that are needed for travel for that specific location (luggage, bug spray, sunscreen, swimsuit, specific clothing) are not reimbursable due to the personal nature of the expense.

Remember to always fill out a [travel notification form](#) when planning for international travel.

## Eligibility

Reliant field workers are required to raise all funds through Reliant for any mission trip, even if the mission trip is sponsored by their local church or another ministry organization. (See [Mission Trip Fundraising Policy for Reliant Missionaries](#).)

Remember to review [non-employed/non-associate spouse and family costs](#) and see also [Children of Reliant employees participating in/attending International Event](#). When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.

## Needed for Submission

For any amount over \$75, a receipt is needed for all mission trip fees from the mission organization. In case of multiple or installment payments, submit a receipt for each payment over \$75.

Please review [Travel Notification](#) and fill out the appropriate form for either individual or group travel. It is important that the Reliant office knows when and where field workers are traveling in case of an emergency in the ministry location—also review [Travel Insurance](#).

See also related links for mission trips where registration and donations are processed through Reliant:

- [Event Fee Payments Made by Reliant Employee](#) (for instructions on how to pay for Reliant events)
- [Reimbursements for the Event Fund](#) (for purchases paid for by an event fund)

Spiritual and Ministry Planning Retreats

Spiritual and Ministry Planning Retreats are intended to be dedicated, focused, and intentional times of immersion in the Word, prayer, and/or ministry planning and preparation. Costs associated with the retreats may be reimbursed with pre-approval on a [Personal Development Plan](#).

## Key Details

Expenses for Spiritual and Ministry Planning Retreats are not submitted through a normal expense submission form. There is a [separate Spiritual and Ministry Planning Retreat Expense Submission form](#) for expenses related to this category.

## Important Reminders

Roles of Reliant field workers are often associated with unique demands and challenges that come with being a minister of the Gospel. Being able to take a day, or several days, away from the normal routine to pray, seek the Lord, plan for future ministry, and study the Word can be instrumental for staff.

Having the opportunity to take a spiritual/ministry planning retreat is not a guaranteed benefit. Spiritual and Ministry Planning Retreats need to be pre-approved by a supervisor and added to a [Personal Development Plan](#) at the beginning of each year. They should be required by the local ministry as part of developing the ministry of the field staff member.

Spiritual and Ministry Planning Retreats are not intended for general refreshment/relaxation /recharge time alone or with a spouse (Reliant's [PTO](#) policy better suits that purpose), nor are they considered an official Reliant sabbatical (see the [Reliant sabbatical guidelines](#)).

## Needed for Submission

All spiritual and ministry planning retreat expenses must be submitted on the spiritual and ministry planning retreat form. The expenses should be entered according to their individual expense categories.

Mileage to and from a retreat location, lodging, meals, and recreation activities (such as state park admittance, etc.) can be reimbursed with the following two limits:

A maximum of 5 days is eligible for reimbursement per year, regardless of whether the retreat is quarterly, bi-annual, or annual. (The 5 days can be spread throughout the year.)

\$1,500 max total per year reimbursement is available for all travel and expenses related specifically to a spiritual and ministry planning retreat.

If the spiritual retreat occurs within a sabbatical plan, there is no max amount/days cap.

A [Personal Development Plan](#) should be linked to the submission of expenses with the supervisor's approval.



**Key Change to the Standard:** All expenses for spiritual and ministry planning retreats are now submitted on a separate form.



**Key Change to the Standard:** A personal development plan is now needed to explain how the field worker will use the spiritual and ministry planning retreat to develop in their role as ministry-worker. Local supervisor approval is also required.



**Key Change to the Standard:** The total max amount is now \$1,500 per year instead of \$1,000.

Event Facility Rental	For rental facilities related to events: Room rental for an event, park shelter rental, etc. (Typically reimbursed through a project fund.)	
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## Office Expenses

*(Relevant to all Reliant Field Workers)*


Expense Category	Summary of Allowable Costs	Key Details
Office Supplies	Due to the different job responsibilities of Reliant Employees, the types of office supplies used for ministry purposes are vast and varying. It is the field worker's responsibility to use discretion when purchasing supplies to ensure the items are truly reasonable and necessary for ministry expenses.	<p><b>Key Details</b></p> <p>Please limit bulk purchases of supplies to 4 months' worth of inventory to be stored at any given time.</p> <hr/> <p><b>Important Reminders</b></p> <p>Supplies purchased using an MTD fund where the item is donated to the local church after being used for the initial ministry purpose may be reimbursable as non-taxable if the following guidelines apply:</p> <p>The total cost of items must not exceed \$200, including taxes and shipping costs.</p> <p>Clearly document the decision to donate the item to the local church on the reimbursement.</p> <p>These purchases and donation agreements with the church should be an infrequent scenario.</p> <p>Email the Reliant Reimbursement Coordinator (<a href="mailto:reimbursements@reliant.org">reimbursements@reliant.org</a>) before the purchase to ensure it's acceptable as an MTD reimbursement rather than a project fund reimbursement.</p>
Office Rent /Utilities	Office rent and utilities (water, electricity, gas, etc.) are reimbursable when the office is used exclusively for ministry purposes. A rental office that is only partially used for ministry purposes cannot have rent or utilities reimbursed through Reliant.	<p><b>Key Details</b></p> <p>A receipt is required for all rent expenses.</p> <p>Please be sure to note on the form the specific ministry purpose related to the office rent. For example:</p> <ul style="list-style-type: none"> <li>The office is used for me to research and prepare for Sunday morning teachings as well as conduct counseling on confidential family and personal struggles for members of the church where I pastor as a part of my role with Reliant.</li> <li>I serve as the finance director for the Rock church in Columbia, MO as part of my role with Reliant. This office is used for administrative duties involved with overseeing the church's finances: paying bills, tracking charitable giving, etc.</li> </ul>

Office Furniture & Décor	<p><b>Rental Office Furniture &amp; Décor</b></p> <p>Rental office furniture and décor are reimbursable when the rental office is used exclusively for ministry purposes to the extent the items are required to perform ministry responsibilities. A rental office that is only partially used for ministry purposes cannot have these items reimbursed through Reliant.</p> <hr/> <p><b>Home Office Furniture &amp; Décor</b></p> <p>Home office furniture and home office décor expenses are only recoverable through an Expense Recovery Bonus to the extent the items are required to perform ministry responsibilities.</p>	
Rental Office Renovations	Small-scale renovations (such as painting) are reimbursable for a rental office used exclusively for ministry purposes. A rental office that is only partially used for ministry purposes cannot have renovations reimbursed through Reliant.	
Rental Office Internet /Landline Phone	Internet and landline phones are reimbursable for a rental office used exclusively for ministry purposes. A rental office that is only partially used for ministry purposes cannot have internet/landline phone expenses reimbursed through Reliant.	
Postage /Shipping /Fax	Postage, fax, and shipping expenses that are associated with your ministry role.	<p><b>Key Details</b></p> <p>Please limit bulk purchases to 4 months' worth of inventory to be stored at any given time.</p>
Printing & Copies	Printed prayer letters, magnets, photos, signs, booklets, copies, etc.	

## Other Ministry Expenses

*(Relevant to all Reliant Field Workers)*

Expense Category	Summary of Allowable Costs	Key Details
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<p>Furniture (ministry gathering /small and large groups)</p>	<p>To the extent the furniture is required to perform ministry responsibilities related to ministry gatherings (such as small /large group indoor or outdoor meetings and events), recoverable as 75% nontaxable Reimbursement and 25% taxable ERB.</p>	<hr/> <h2>Key Details</h2> <hr/> <h2>Important Reminders</h2> <p>There is no limit to how often furniture can be purchased, nor is there a max cap amount on the purchase, but remember to follow the Standard criteria for what is reasonable and necessary to the specific ministry role.</p> <p>Employees may submit a request on the expense submission form for a fully non-taxable equipment expense recovery by explaining how the furniture is 100% necessary to perform ministry-related work and provides only marginal or no personal benefit (such as the furniture being purchased for a church/ministry location rather than being used in a home for small groups).</p> <hr/> <h2>Eligibility</h2> <p>For Field Staff working 20 hours/week or more and intending to remain (20 hours or more) with Reliant for at least 12 months after the furniture is purchased.</p> <p>Field staff working fewer than 20 hours a week are not eligible to purchase furniture. An appeal may be made through an <a href="#">exception request</a>.</p> <p>Associates are not eligible to purchase furniture due to the taxable component. (If an associate</p> <p>However, there is a 90-Day Eligibility Extension for Taxable Expenses for Associates who are in "pre-employment" status. (See <a href="#">Associates</a> for details)</p> <div style="border: 1px solid #f9c77d; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b></p> <ul style="list-style-type: none"> <li>No max limit amount (there used to be assigned limits); however remember criteria of reasonable and necessary will always apply</li> <li>Furniture can be purchased as needed (it used to be only every 2 years for each type of item)</li> <li>Furniture is now 75% nontaxable and 25% taxable. It was previously 100% taxable</li> <li>For field staff working 20 hours or more and intending to remain on staff for at least 12 months</li> </ul> </div>
<p>Meals /Groceries (not associated with travel)</p>		<hr/> <h2>Key Details</h2> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>.</p>

Meals for ministry contacts, donors, and group events

Groceries for prepared meals for ministry purposes

One-time special event/celebration meals with co-workers that are out of the ordinary can be submitted

## Dormitory Meal Plan Pass

Dormitory Meal Plan Passes, when used exclusively for conducting ministry per Reliant worker role (for example on a college campus), can be reimbursed at a max of \$480 for a semester pass.

Alcohol may not be purchased using Reliant funds. (To simplify the reimbursement process, we suggest that if you purchase alcohol, ask for it to be put on a separate bill from the meal being reimbursed.) If it was included on the same bill, subtract the cost of the alcohol from the total amount and add a note explaining why the request to reimburse is less than the total amount on the receipt. The expense submission form will also ask to verify that no expense amounts submitted on the form include the cost of alcohol.



Meals need to meet one of these two guidelines:

- Directly ministry-related (the primary purpose of the meal was the active conduct of ministry) or...
- Closely connected to the ministry activity (ministry discussion occurred directly before, during, or after the meal or hospitality event.)

## Eligibility



Normal meals with co-workers are not eligible to be reimbursed through normal reimbursement but should be included in the recurring expense through support goal submission.


Associate staff may be eligible to reimburse reasonable meal expenses with other Reliant staff as long as there is a valid ministry purpose where the associate is performing their associate ministry role and the meal is not primarily social/fellowship in nature. Associate meals are reimbursed at the discretion of Reliant.

Remember to review [non-employed/non-associate spouse and family costs](#). When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.



**Key Change to the Standard:** The dormitory meal plan passes increased from \$160/semester to \$480/semester.

		<p><b>Needed for Submission</b></p> <p>Include the type of meal (breakfast/lunch/dinner) and the meal's location (name of restaurant, etc.)</p> <p>Also, include the participant information in the ministry purpose if others were in attendance. (If fewer than 6 people, include the first and last names and their relationship to the ministry. If 6 or more people include the number of people present and the group's relationship to the ministry.</p> <ul style="list-style-type: none"> <li>• If the meal is with another Reliant staff, please include in the ministry purpose "Reliant staff member serving at X location"</li> <li>• Always provide a legitimate reason why a spouse or family members were present at the meal. Itemize the meal expenses (on a separate line on the form) for spouses and family members that exceed the cost that would have been incurred if eating alone. Or, list these taxable spouse/family expenses as an amount that is a percentage of the total meal expenses on a separate line on the form.</li> </ul> <p>Also, make sure to describe clearly the ministry that occurred and how the meal was related to the overall ministry appointment, even if the majority of the ministry happened slightly outside of the meal.</p> <div style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; margin-top: 10px;"> <p> If over \$75, remember to include both the itemized receipt and the credit card receipt showing the tip with your submission.</p> </div>
<p>Books</p>	<p>Books that are ministry-related (they do not need to be religious in nature).</p>	<p><b>Key Details</b></p> <p><b>Needs for Submission</b></p> <p>Add the book title and why it was needed for your ministry to the ministry purpose section of the expense submission form.</p> <p>Books given as Gifts or textbooks for Continuing Education are reimbursed in those expense categories.</p> <div style="border: 1px solid #ffc107; border-radius: 10px; padding: 10px; margin-top: 10px;"> <p> <b>Key Change to the Standard:</b> The book's author is no longer needed on form submission.</p> </div>

<p><a href="#">Continuing Education</a></p>	<p>Continuing education courses</p> <p>Course-related books</p> <p>Associated Fees</p> <p>Some other continuing education-related expenses can be recovered through an Expense Recovery Bonus, such as school-required health checks and immunizations and related travel costs associated with continuing education.</p>	<p><b>Key Details</b></p> <p>These expenses require a special form. See <a href="#">Continuing Education</a> for more details and the specific form to use.</p> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;"> <p> Needs <a href="#">pre-approval</a> through continuing education before reimbursement can be submitted</p> </div> <p><b>Needs for Submission</b></p> <p>All continuing education expenses must be submitted using the <a href="#">Continuing Education Form</a>.</p> <p><b>Eligibility</b></p> <p>Employees working 20 hours or more per week are eligible for this benefit.</p> <p>Hourly employees may be eligible upon receiving special approval.</p> <p>Associates are not eligible.</p>
<p>Counseling</p>	<p>Certain expenses relating to counseling, coaching, and spiritual direction may be eligible for recovery through either a standard reimbursement, or an Expense Recovery Bonus, with tax implications. <a href="#">Please reference this section for specific details.</a> (*International workers see <a href="#">International Worker Expenses</a>)</p>	<p><b>Key Details</b></p> <p>See also: <a href="#">Stewardship of Health and Healthcare Resources</a></p> <p>Short-term counseling is available through Reliant's <a href="#">Employee Assistance Program</a> for those enrolled in Reliant's insurance.</p>

## Gifts

Gifts from field workers are reimbursable, assuming:

- The gift is clearly related to the ministry and job responsibilities of the field staff
- The gift has an intended recipient determined at the time of purchase
- The recipient is not a Reliant employee or associate
- The gift is purchased within 30 days of being given
- The gift is not fundamentally personal in nature (i.e., gifts for a birthday, wedding, graduation, etc. for a personal friend or relative)

## Key Details



Gifts to other Reliant staff (employees or associates) cannot be reimbursed. See details on Gift Cards in the separate expense category below.

## Annual Limits for Gifts

There is an annual limit of \$25 for the amount of a gift given per recipient per calendar year.

The cost of the gift is generally considered to be the value of the gift. Incidental costs (not adding substantial value to the gift), such as packaging, mailing, insurance, postage, etc., may be reimbursed above the \$25 limit.

Reliant workers are responsible for keeping a record of the dollar amount of the gifts given to individuals over the course of the calendar year.

**Donor Gifts:** If both the husband and wife are Reliant field workers consider this \$25 per recipient as a limitation for the couple in gift giving to donors

**Corporate Gifts:** Larger gifts may be given to a group of people, such as gifts to organizations, companies, or churches. An example of a corporate gift is a delivered gift basket for the group to share. The limit for corporate gifts is \$150. A corporate gift would not be used for donors, ministry partners (those connected to field workers' primary ministry), or family/friends.

**Event Gifts:** Gifts, prizes, or gift bags given to the entire group of people attending an event are considered "token gifts" and do not count against the \$25 annual limit for that recipient.




**Financial Gifts (Donations):** Donations, tithes, and other financial gifts are not reimbursable through Reliant. In some cases, field workers may want to speak to their church or ministry about making financial gifts to individuals or other ministries on their behalf.

## Needed for Submission

Include in the ministry description the first initial and last name of the gift recipient as well as the relationship of the recipient as part of the ministry role and the specific ministry purpose of the gift.

Group items, given to 5 or more people:

- If the group comprises people who share a uniform relationship with the field worker, list them as a group with a specific number of people and a description of their ministry relationship. Example: "12 ministry partners."
- If the group comprises people with different relationships with the field worker, list each person's first initial and last name.

<p>Gift Cards</p>	<p>A gift card given by a Reliant employee to donors may be reimbursed with a valid ministry purpose, but annual limits for giving (see "Gifts" above) apply.</p> <p>As a Standard, Reliant does not allow field staff to give gift cards to other field staff (employee or associate).</p>	<p><b>Key Details</b></p> <p> <b>Key Change to the Standard:</b> Reliant will no longer reimburse gift cards given to other Reliant employees or associates. In the past, Reliant would allow the gift card to be reimbursed but would then add it to the other Reliant employee's payroll as taxable income.</p> <p> For gift cards <i>received</i> by a Reliant employee, see <a href="#">Gift Card Giving FAQ</a> for details.</p> <p><b>Key Change to Standard:</b> Reliant employees no longer have to turn in gift cards that they receive.</p>
<p>Moving Costs</p>	<p>Moving costs are not submitted through expense submission. (*International workers see <a href="#">International Worker Expenses</a>)</p> <p>A moving allowance is available for moving costs incurred while moving from one U.S. ministry location to another U.S. ministry location.</p>	<p><b>Key Details</b></p> <p>U.S.-based employees can request a <a href="#">Moving Allowance</a> using this form.</p> <p>(For International moving costs see <a href="#">International worker expenses</a> below)</p>
<p>Professional Fees</p>	<p>Professional fees paid to companies, agencies, or individuals for services necessary to conduct ministry are reimbursable. Professional fees include coaching, designers, photographers, videographers, etc. (*International workers see <a href="#">International Worker Expenses</a>)</p>	<p><b>Key Details</b></p> <p>Coaching: Reliant field workers often seek outside instruction for ongoing ministry and development in their role. These may be temporary, such as during a sabbatical or role transition, or ongoing and should be discussed with the local church/ministry to confirm the coaching is necessary for maintaining and improving skills needed for the worker's role.</p> <p> <b>Key Change in Standard:</b> Reliant no longer needs the field worker to collect a W-9 from a vendor (for Reliant to send the vendor 1099 for that year) if the vendor is paid by the Reliant field worker (in the form of reimbursement) and not sent payment directly from Reliant.</p>
<p>Phone Calling Card /Prepaid Phone</p>	<p>Phone expenses (unrelated to cell phones or landline costs) used for rare situations that require a prepayment or phone card to perform ministry duties.</p>	


<p>Recreation /Activities</p>	<p>Use discretion when submitting requests for reimbursement of recreation/activity expenses. The recreation/activity needs to have a valid ministry purpose related to the field staff role and must follow the Standard for reasonable, necessary, etc. A recreation/activity for the purpose of general fellowship would not qualify as a clear ministry purpose. Please see the key details for specific expenses that do not qualify for expense submission.</p> <hr/> <p><b>Gym Memberships</b></p> <p>Gym memberships (including campus gyms) are eligible for recovery through ERB with a valid ministry purpose related to the field staff role. (For example: sports ministry). Annual membership preferred to avoid monthly form submission.</p>	<hr/> <p><b>Key Details</b></p> <p>The purpose of general fellowship does not qualify as a clear ministry purpose, but for example, an activity where the purpose is exclusively the development of a major donor contact (gives \$1,000 or more) would qualify.</p> <p>There are a few specific recreation/activity expenses that definitely do NOT qualify to be eligible for expense submission. Reliant reserves the right to determine other non-qualifying expenses.</p> <p>Expenses not eligible include admission to theme parks, fireworks, weapons, high-risk outdoor activities (such as whitewater rafting), luxury cruises, and vacation travel expenses.</p>
<p>Sabbatical Expenses</p>	<p>Reliant acknowledges that sabbatical expenses can vary significantly from person-to-person, and, that a number of sabbatical expenses can easily blur the line between professional and personal costs. In order to bring simplicity and clarity to the expense recovery process, Reliant offers a Sabbatical Bonus to cover most sabbatical-related expenses. See <a href="#">Taking a Sabbatical</a> for more details.</p>	<hr/> <p><b>Key Details</b></p> <p>The Sabbatical Bonus is designed to cover most sabbatical-related expenses. Reliant employees who have received approval for their sabbatical may request a Sabbatical Bonus of up to \$6,000 (plus an optional 25% taxable bonus). This bonus is designed to cover most sabbatical-related expenses including travel for rest/career evaluation purposes and family expenses.</p> <p><a href="#">Click here to access the Sabbatical Bonus Request Form.</a></p> <p>On rare occasion, some sabbatical expenses can be reimbursable beyond the bonus. Examples of these expenses include a conference or training that an employee has been approved to attend while on sabbatical, along with work-related coaching that can be submitted through a normal reimbursement form.</p>
<p>Subscriptions and Dues</p>	<hr/> <p><b>Online Gaming Subscriptions</b></p> <p>Due to the pandemic and the increase of social distancing and online social networking, online gaming platforms (only if the primary use of the subscription or purchase is to maintain ongoing personal connections with ministry contacts, such as the case with Collegiate or high school ministry) may be recovered through an Expense Recovery Bonus with a max recovery of \$75/month.</p>	
<p>Supplies</p>	<p>Due to the different job responsibilities of Reliant employees, the types of supplies used for ministry purposes are vast and varying. It is the field worker's responsibility to use discretion when purchasing supplies to ensure the items are truly reasonable and necessary for ministry expenses.</p>	<hr/> <p><b>Key Details</b></p> <p>Please limit bulk purchases of supplies to 4 months' worth of inventory to be stored at any given time.</p>

<b>Tax Consulting</b>	<p>Only those U.S. Reliant employees who are ordained /commissioned ministers are eligible and can only be recovered through an ERB. (*International workers see <a href="#">International Worker Expenses</a>)</p>	<p><b>Key Details</b></p> <p>Reliant recognizes that our ordained/commissioned ministers have complex tax situations. Thus, For US field workers, we allow ordained /commissioned ministers to submit up to \$500 for fees related to tax preparation and consultation annually. However, this amount is taxable and can only be recovered through an ERB. Associates are not eligible for tax prep expense recovery.</p>
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## International Worker Expenses

*(Relevant Only to International Field Workers) For secure locations, use [Secure Lexicon](#) when entering ministry purposes on the expense submission form.*

Expense Category	Summary of Allowable Costs	Key Reminders
Bank Fees	<p>Bank fees such as ATM fees, wire fees, and international transaction (credit card) fees are reimbursable if incurred by International field workers as they travel back to the US or to other countries for ministry purposes. Or if they are incurred in situations where the safety of a Reliant International worker is a concern or in which local banking options are either not allowable or unadvisable (e.g., due to the secure nature of their ministry role.)</p>	<p><b>Key Details</b></p> <p>International workers are encouraged to utilize debit and credit cards when reasonable. For suggested credit cards with low transaction fees, see International Finance FAQs.</p>
Counseling	<p>Certain expenses relating to counseling, coaching, and spiritual direction may be eligible for recovery through either a standard reimbursement, or an Expense Recovery Bonus, with tax implications. <a href="#">Please reference this section for specific details.</a></p> <p>Additionally, there is a counseling allowance available to International workers (See <a href="#">International Counseling Resources</a>)</p>	<p><b>Key Details</b></p> <p>See also: <a href="#">Stewardship of Health and Healthcare Resources</a></p> <p>Short-term counseling for International workers is available through Reliant's <a href="#">Employee Assistance Program</a>.</p>
Crisis Preparation	<p>Supply items needed for crisis preparation (<a href="#">items to carry while traveling, go bag, vehicle supply bag, etc.</a>)</p>	
Global Communication	<p><b>Sat Phone</b></p> <p>This communication device is required as part of the <a href="#">Item Preparation</a> International Risk Levels and will be reimbursable.</p> <p><b>VPN</b></p> <p>A VPN is highly recommended for international workers to purchase to ensure security for website usage and is reimbursable.</p>	<p><b>Key Details</b></p> <p>Sat phones are 100% reimbursable as non-taxable due to the necessity of the purchase for the ministry and associated safety concerns related to the ministry location.</p> <p>See <a href="#">Encryption, Privacy, and Online Security</a> for details on VPN</p>

<p>Immigration Fees</p>	<p>Mandatory fees paid to regulatory agencies and governing bodies.</p> <ul style="list-style-type: none"> <li>• Visa Fees and related documentation, postage, photos, etc. are reimbursable</li> <li>• Passport fees and related documentation, postage, photo, etc. are taxable and recovered through an ERB</li> <li>• International driver's license fees- initial and renewal are taxable and recovered through an ERB</li> </ul>	<p><b>Key Details</b></p> <p>When reimbursing immigration fees, please fully explain how they relate to the ministry role: International placement; leading an international mission trip; overseeing international workers; etc.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. All immigration fees and related costs (such as travel for visa runs) related to family members are taxable and recovered through an ERB. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p>Immunizations, Vaccinations</p>	<p>To the extent not covered by Reliant health plans, pre-field physicals, vaccinations, and immunizations (including oral vaccinations with a prescription) required for international placement or internship can be recovered through an ERB.</p>	<p><b>Key Details</b></p> <p>Please include a clinic or doctor's receipt showing the immunization type and amount you paid.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p>International Mileage</p>	<p>Mileage for necessary ministry-related trips in excess of 50 miles each way (less than 50 are included in the support goal bonus) is reimbursable. When the cost of operating a motor vehicle in the international field worker's country of ministry exceeds that of the United States, the International field worker may submit ministry-related mileage at a rate that exceeds the United States IRS's approved mileage reimbursement rate to be recovered through an ERB.</p>	<p><b>Key Details</b></p> <p>Note that the additional amount above the IRS rate will be added as an Expense Recovery Bonus (taxable). <i>The IRS mileage rate for the second half of 2022 (expenses accrued July 1st - December 31st) is \$0.625/mile.</i></p> <div style="border: 1px solid #ccc; padding: 5px; margin: 10px 0;"> <p> <b>Reminder:</b> Mileage cannot be reimbursed for a rental car or a borrowed car</p> </div> <p>Mileage for trips of 50 miles or less (each way) is considered to be among the routine expenses covered by the Ministry Expense Bonus and should not be submitted for reimbursement by an employee. Mileage for trips in excess of 50 miles each way may be submitted for reimbursement. For example, if a field worker were to take a ministry-related trip of 75 miles each way, they could submit reimbursement for 25 miles each way (75-mile trip minus the 50-mile ME bonus threshold).</p>

## Needed for Submission

### Mileage:

Submit total mileage amount (after subtracting 50 miles each way) and the trip start/end location are needed.

Be sure to also subtract any personal mileage for any side trips during business travel from the total mileage you submit for reimbursement.

Choose your desired additional mileage rate (select miles or kilometers) on the International reimbursement form.

### Carpool:

The above submission rules apply, and...

If the worker is the driver in a carpool: passengers will typically directly reimburse the driver for a portion of the mileage/gas cost by calculating the mileage rate for the ministry travel. The person submitting the expense would then subtract the amount received in gas money mileage from the total amount of mileage they could have submitted on the expense submission form. In the ministry purpose on the form, add the names of the passengers and their relationship to the worker and the money collected (specify the dollar amount from each listed passenger)

If the worker is the passenger in a carpool, when driving in another person's vehicle, reimbursement for the money given to the car owner for the passenger's portion of mileage cost may be reimbursed. The amount submitted for reimbursement cannot exceed the approved mileage reimbursement rate multiplied by the number of ministry miles driven. Enter only the mileage amount that adds up to the cost submitted for reimbursement on the form. A hand-written /emailed receipt from the car owner is required if more than \$75 (please follow directions for what is needed when submitting a [hand-written receipt](#) and also include the locations travel (to/from) and the total mileage amount on the receipt.)

## Eligibility


Associates can reimburse any ministry-related mileage and should not subtract the 50 miles since they are not receiving a bonus through support goal submission.

Paid employees may not reimburse local mileage in any way other than through a bonus on support goal submission. If an employee opted out of the support goal request, they have forfeited the benefit of receiving reimbursement for local mileage.



**Key Change to Standard:** In the past, the limit was defined as 100 miles away from home (each way). The standard has changed to 50 miles each way.

Also, we are now clarifying that the 50 miles each way should be subtracted from the total mileage submitted. This is not a change, but a clarification.

<p><b>International Wardrobe</b></p>	<p>For International employees moving to a new International location, Reliant allows for a max limit of \$500 ERB per employee to cover costs for clothing and apparel needed for a new wardrobe related to the change of culture and/ or climate associated with a new international location.</p>	
<p><b>Legal Fees</b></p>	<p><b>Estate Planning</b></p> <p>Will Preparation-International field workers are allowed to reimburse fees related to required will preparation up to \$1000 per family. This amount is taxable and can only be recovered through an ERB.</p> <hr/> <p><b>Tax Consulting</b></p> <p>Tax Consulting-Reliant recognizes that some of our field workers have complex tax situations. Thus, we allow International workers to reimburse up to \$500 for fees related to tax preparation and consultation annually. However, this amount is taxable and can only be recovered through an ERB.</p> <hr/> <p><b>Notary</b></p> <p>Notary services are recovered through an ERB.</p>	<p><b>Key Details</b></p> <div style="border: 1px solid #f0e68c; padding: 10px; margin-top: 20px;"> <p> <b>Key Change in Standard:</b> Reliant no longer needs the field worker to collect a W-9 from a vendor (for Reliant to send the vendor 1099 for that year) if the vendor is paid by the Reliant field worker (in the form of reimbursement) and not sent payment directly from Reliant.</p> </div>
<p><b>Moving, Vehicle, Hardship, etc.</b></p>	<p>There is a specific <a href="#">International Expense Allowance</a> designed to recover personal expenses for International workers that are not eligible for submission on the International Expense Submission Form such as moving, vehicle, and expenses related to hardship.</p>	<p><b>Key Details</b></p> <p>Personal expenses related to moving, vehicles, etc., can be recovered through the <a href="#">International Expense Allowance</a>.</p> <p>Receipts are not used for requesting the bonus. The bonus can be received before the purchase of the expense.</p>
<p><b>Training and Development</b></p>	<p>For International workers pre-field readiness and training, debriefing, security training, webinars, etc.</p>	<p><b>Key Details</b></p> <p>Webinars for global workers, security training, MTI intensives, CIT intensives, Life Impact sessions, etc.</p> <p>Remember to review <a href="#">non-employed/non-associate spouse and family costs</a>. When submitting an expense for a non-employed/non-associate spouse or child(ren), subtract those family expenses from any other costs on the receipt and enter those family expenses as a separate expense line on the form.</p>
<p><b>Professional Fees</b></p>		

## Coaching

Reliant field workers often seek outside instruction for ongoing ministry and development in their role. These may be temporary, such as during a sabbatical or role transition, or ongoing and should be discussed with the local church/ministry to confirm the coaching is necessary for maintaining and improving skills needed for the worker's role.

Add the name of the person that has been paid for this service and their country of residence to the expense submission form. If in a secure location, please email [reimbursements@reliant.org](mailto:reimbursements@reliant.org) the name and country of residence rather than adding it to the form. Reliant will need to run their name through the database to verify they are not on the terror watchlist.

## Language Classes

Language classes are reimbursable.

Add the name of the person that has been paid for this service and their country of residence to the expense submission form. If in a secure location, please email [reimbursements@reliant.org](mailto:reimbursements@reliant.org) the name and country of residence rather than adding it to the form. Reliant will need to run their name through the database to verify they are not on the terror watchlist.

## Translator Fees

Oral translator fees are reimbursable. Written translator fees are typically reimbursable, depending on the nature of the materials.

Add the name of the person that has been paid for this service and their country of residence to the expense submission form. If in a secure location, please email [reimbursements@reliant.org](mailto:reimbursements@reliant.org) the name and country of residence rather than adding it to the form. Reliant will need to run their name through the database to verify they are not on the terror watchlist.

## Tutoring

Tutoring fees are reimbursable.

Add the name of the person that has been paid for this service and their country of residence to the expense submission form. If in a secure location, please email [reimbursements@reliant.org](mailto:reimbursements@reliant.org) the name and country of residence rather than adding it to the form. Reliant will need to run their name through the database to verify they are not on the terror watchlist.

## Key Details

Add the name of the person that has been paid for this service and their country of residence to the expense submission form. If in a secure location, please email [reimbursements@reliant.org](mailto:reimbursements@reliant.org) the name and country of residence rather than adding it to the form. Reliant will need to run their name through the database to verify they are not on the terror watchlist.




**Key Change in Standard:** Reliant no longer needs the field worker to collect a W-9 from a vendor (for Reliant to send the vendor 1099 for that year) if the vendor is paid by the Reliant field worker (in the form of reimbursement) and not sent payment directly from Reliant.

<p>Storage Fees</p>	<p>Reimbursement may be requested for storage costs for personal items stored in the U.S. while the worker serves at an international assignment when connected to an international move.</p>	<p><b>Key Details</b></p> <p>To be eligible for this reimbursement, the worker must be hired with the intention of being employed at their overseas ministry location for one year or longer.</p> <p>A receipt is required for this reimbursement, regardless of the dollar amount.</p>
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### Licensed Counselor Expenses

*(Relevant to those Reliant Field Workers who serve as licensed counselors as part of their Reliant ministry role)*

Expense Category	Summary of Allowable Costs	Key Reminders
<p>Counselor Supervision Fees</p>	<p>Available for counselors who require someone to supervise their counseling as part of a mentor /training program.</p>	<p><b>Key Details</b></p> <div style="border: 1px solid #ccc; padding: 10px; margin-top: 10px;"> <p> <b>Key Change in Standard:</b> Reliant no longer needs the field worker to collect a W-9 from a vendor (for Reliant to send the vendor 1099 for that year) if the vendor is paid by the Reliant field worker (in the form of reimbursement) and not sent payment directly from Reliant.</p> </div>
<p>Counselor Dues and Subscriptions</p>	<p>For those counselors who have dues or fees for professional counseling organizations that provide support, resources, and/or training for licensed professional counselors.</p>	<p><b>Key Details</b></p> <p>Example: American Association of Christian Counselors (AACC)</p>
<p>Counselor Liability Coverage</p>	<p>For those counselors who desire additional liability coverage.</p>	<p><b>Key Details</b></p> <p>Additional liability coverage may be submitted taxably through an ERB for the hours that are worked for Reliant (not as a private business or practice).</p> <p><b>Important Reminder</b></p> <p>Reliant's current coverage is \$1 million per claim, with a total aggregate annual limit of \$3 million.</p> <p>Premiums for one year in excess of \$1,000 would require pre-approval from Reliant management.</p>

### Coaching, Counseling, and Spiritual Direction Expenses


*(Relevant to all Reliant Field Workers)*


Reliant acknowledges the need for field employees to have access to resources that help them thrive in the context of their ministries. Among the variety of resources that are available to employees, we want to highlight the proper paths one should consider when seeking to recover expenses related to coaching, counseling, and spiritual direction.



For coaching, counseling, and spiritual direction expenses, employees must submit a detailed receipt from the service provider that includes the provider's name, date of service, and the applicable charges. When submitting, a description of how the session's content applies to the worker's job description must be included in the form.

Expense Category	Summary of Allowable Costs	Key Reminders
Coaching	<p>Reliant field workers often seek outside instruction for ongoing ministry and development in their role. These may be temporary, such as during a sabbatical or role transition, or ongoing and should be discussed with one's local supervisor or program team to confirm the coaching is necessary for maintaining and improving skills needed for the worker's role.</p> <p>Expenses related to coaching, as described above, are considered professional fees and can be recovered non-taxably through the standard reimbursement submission process.</p>	<p><b>Key Details</b></p> <p>Example: A Reliant employee has determined that they would like to achieve a higher quality of work in a certain area of their job description, such as one-on-one discipleship, teaching, etc. In order to help reach this goal, the employee meets twice with an outside third party who helps them figure out how to elevate their performance in the job area in question. These coaching expenses are considered professional fees and can be recovered non-taxably through the standard reimbursement submission process.</p> <p>Job-related coaching can include receiving equipping in areas such as time /task management, ministry skills, leadership development, etc.</p>
Counseling	<p>Personal counseling (counseling concerning issues and needs not related to one's role with Reliant) is not eligible for expense recovery via a reimbursement for ERB. Short-term personal counseling is available through Reliant's Employee Assistance Program. Additionally, employees who are enrolled in Reliant's insurance are welcome to cover counseling expenses through HSA funds.</p> <p>Personal development needs that are related to or impact an employee's role with Reliant, that have been recommended, required, or approved by one's local supervisor or program team are now recoverable through an ERB, with tax implications. These can include expenses related to professional counseling, biblical counseling, spiritual direction, marriage counseling, and family counseling.</p> <div data-bbox="261 1352 797 1688" style="border: 1px solid #ccc; padding: 10px; margin-top: 10px;"> <p><b>i Expense Recovery Bonus (ERB)</b></p> <p>An Expense Recovery Bonus (formerly known as a taxable reimbursement) is applied when the submission of expenses does <b>not</b> qualify for reimbursement under IRS guidance. These will take the form of a bonus, which will be treated as additional taxable wages (compensation.) <i>Since only paid employees can receive a taxable bonus, associates are not eligible to submit a request for an ERB or any expense with a taxable component.</i></p> </div>	<p><b>Key Details</b></p> <p>Example: A Reliant employee is struggling though an issue that is either tangentially or directly related to their job description. In the event that the circumstances in question are causing aspects of the employee's personal and/or work life to be impacted adversely, the local supervisor or Program Team can advise professional counseling to address the issue. Upon recommendation and approval of the local supervisor or Program Team, expenses related to professional counseling are eligible for recovery through an ERB, with tax implications.</p> <p><i>Formal approval from the supervisor is not required. Workers will attest on the submission that the local supervisor, MTD coach, or Program Team has been made aware of this need and has given their approval for related expenses to be recovered.</i></p>

<b>Spiritual Direction</b>	<p>Expenses relating to spiritual direction that relates directly to one's role with Reliant are now also recoverable through an ERB.</p> <div data-bbox="261 241 795 443" style="border: 1px solid #f0e68c; padding: 10px;"> <p> <b>Key Changes</b></p> <p>Note that this is a change implemented due to the personal nature of spiritual direction, which requires the taxable component that is met through an ERB.</p> </div>	<h2 style="margin-top: 0;">Key Details</h2> <p>Example: A Reliant employee finds themselves at a crossroads in their professional career, with a weighty and significant decision looming. In order to help them determine which path to choose, the employee meets once a week, for one month, with an outside third party who helps them discern God's will and the leading of the Holy Spirit in this particular matter.</p> <p><i>Due to the personal nature of spiritual direction, the expenses incurred are recoverable via an ERB, with tax implications.</i></p>
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 **Personal Development vs. Professional Development**

Personal development refers to activities and efforts that enhance the employee's overall well-being, self-awareness, and personal skills. These can encompass a wide range of activities and may include but is not limited to professional counseling, biblical counseling, spiritual direction, marriage counseling, family counseling, and coaching related to aspects of life outside of the employee's ministry role. As established above, most personal development expenses are not recoverable through a reimbursement or an ERB. Some of these services can be recovered through an ERB with attestation that the service is crucial for the betterment of your professional job description.

Professional development focuses on activities and efforts aimed at enhancing the employee's job-related skills, knowledge, and competencies. These are critical for career growth and may include but is not limited to job-related coaching (time/task management, ministry skills, leadership development, transitions, language learning), professional mentorship, debriefs, and pre-launch self-awareness training (International). These coaching expenses can be recovered through a standard non-taxable reimbursement.