

# **UCC National Ministries**

## **Common Travel Policies and Procedures**

Revised June 2020

### **Our Understanding**

All travel expenses incurred by employees while carrying out their duties and responsibilities for the National ministries require proper documentation and timely accounting. It is understood that all expenses be reasonably necessary to the travel, and employees utilize the most cost-effective means that is appropriate to the nature and objectives of their assignments.

All employees are expected to be good stewards in the use of church funds and be mindful that the funds being expended have been given by persons of faith with the intention and understanding that their gifts would be used to further the ministry of Jesus Christ. As faithful stewards of the resources, employees should strive to use available resources in the most effective way possible. An ethic of parsimony—conscious caution in spending – should govern all business and travel expenses. As stewards, however, our concern is not simply to keep costs to a minimum, but to effectively use our resources to ensure our ability to effectively accomplish the work.

Changes to the policies and procedures may be made from time to time and will be communicated via broadcast email or NMUCC portal. The information herein supersedes all previous travel policies and procedure documentation.

### **Administration**

Team Leaders manage each team's budget and, as such, are responsible for approval of all reimbursable ministry expenses incurred by members of their teams. This includes determining the need and time for trips, selection of appropriate staff, and review and approval of expenses charged to the ministry. The Chief Financial Officer, or their designee, has the right to review and provide final approval of business and travel expenses for compliance with these policies.

### **Coordination of Travel**

Travel to the same event by multiple Officers or staff should be the exception and not the rule. Consideration must be given to the long-term administration of the Church when multiple Officers or staff are planning travel. While not always practical, it is advised that more than one Officer of the Church not fly to the same event on the same plane. The same consideration should be given when multiple staff are traveling to the same event. Once a trip has been booked, staff will be expected to enter their itinerary on the NMUCC Travel Calendar. This master travel calendar is to help coordinate travel to events and to optimize the travel budget. To access the NMUCC Travel Calendar, see the detailed instructions on page 10.

## **Receipts**

1. All expenses must be documented. Employees shall submit any and all original receipts as they pertain to their travel or other reimbursable expenses within 30 days of the expense.
2. Employees are not required to submit receipts for expenses under \$25.
3. In case of a lost receipt, or when none is given for the purchase or payment, employees should submit the amount, purpose, date, and location of the expense with their documentation.
4. Lost receipts in excess of \$100 will be forwarded to the attention of the elected officer.
5. Due to accounting and tax reasons it is important to have expenses received in Financial Services in a reasonable amount of time, no later than 30 days after the expense was incurred.
6. Any employee reimbursable expenses are expected within the 30-day time limit. Employee Reimbursable expenses received beyond 45 days will not be paid.
7. Travel expenses for a spouse, dependent, or other individual who accompanies staff on a business trip are not reimbursable expenses and should not be charged to the corporate card.

## **Non-Allowable Expenses**

The following list is presented only as a guide and is not intended to be a complete list of expenses which are not allowable by the NMUCC.

- Airline ticket upgrades
- Alcohol (only permitted with the express permission of the covenanted)
- Expenses incurred by an employee's failure to cancel transportation or hotel reservations in a timely fashion
- Passports and Vaccinations, when NOT required as a specific and necessary condition of the travel assignment
- Commuting between home and office
- Portion of travel for personal use, including spousal travel
- Personal entertainment expenses including In-flight Movies, Headsets, Health Club Facilities, Hotel Pay-Per-View Movies, In-Theatre Movies, Social Activities, etc.
- Child-care, Baby-Sitting, House-Sitting, Pet-Sitting / Kennel Charges
- Subscriptions, Books, Magazines, and Newspapers for personal use
- Flowers
- Gifts
- Haircuts and Personal Grooming
- Spa Charges
- Shoeshine Services
- Birthday Party Gifts, Cakes, or other treats that are personal in nature, i.e. Shower Gifts, Wedding Gifts, where there is no related business purpose
- I-Tunes purchases
- In-Flight phone calls
- Annual fees for reward programs
- Personal Auto Repairs, Traffic Fines, Parking Violations, Court Costs
- Theft, loss, or damage of non-business related personal property, e.g. iPods, headsets, jewelry.

### **Allowable Expense for Civil Disobedience**

Contact the elected officer to obtain clearance for any civil disobedience action. Civil disobedience must be issue-based, nonpartisan, nonviolent, and carried out in collaboration with trusted partners. If an action is approved by the elected officer, employees may be reimbursed for “post and forfeit” charges up to \$75 with documentation.

### **General**

When invited to participate in meetings sponsored by other entities, it is the employee’s responsibility to request reimbursement for all or a portion of the expenses incurred for that meeting. The following should be considered:

- Primary areas of responsibility based on employee’s job description, portfolio or assignment
- Liaison assignments and designations (COREM, UBC, PAAM, Ecumenical Partnerships, etc.)
- Attendance/participation in church-wide events such as General Synod, NYE, National Women’s events and constituency gatherings.
- Ministry team programs and involvements at conferences, associations, clergy or church clusters, consultations

### **Travel to NMUCC Conferences**

When employees are invited by a Conference to make a presentation, conduct a workshop, or preach, it is understood that the Conference will cover the full cost of housing and meals and should be clarified in advance of the trip with the host Conference. The cost of airfare is covered by the NMUCC. Employees that are invited to do work in a Conference by invitation other than the Conference itself, the Conference Minister must be informed in advance that national staff will be present in their Conference.

### **Honoraria**

Honoraria paid to staff while performing the ministry of the NMUCC are to be remitted to Financial Services.

Elected Officers of the Church are considered to be representing the UCC and performing the ministry of the UCC at all times. All payments for speaking engagements and appearances of Officers of the Church must be remitted to Financial Services.

Financial Services will provide a W-9 form to the payor upon request so that payments can be appropriately directed.

### **Corporate Cards**

Cardholder and Cancellation of the NMUCC Corporate Card: NMUCC Corporate Cards are issued at the discretion of the team leader with the approval of the elected officer.

### **Ownership and Cancellation of the NMUCC Corporate Card**

The NMUCC Corporate Card is considered property of the NMUCC and the cardholder bears responsibility for the card. It may not be transferred to, assigned to, or used by anyone other than the assigned

cardholder. The card issuer or NMUCC may suspend or cancel cardholder privileges at any time for any reason. The cardholder will surrender the NMUCC Corporate Card upon request, to any authorized agent of NMUCC or the card issuer. Use of the NMUCC Corporate Card or account after notice of its cancellation may be fraudulent and may cause NMUCC to take legal action against the cardholder.

### **Separation of Employment**

When a cardholder separates, terminates, or retires from the NMUCC, they will be required to return the card to Human Resources prior to departing. In addition, any outstanding receipts and documentation for expenses on the card must be submitted prior to departure.

### **Spending Limits**

Each NMUCC Corporate Card will have a preset limit. This amount can be increased or decreased depending on the buying needs of the ministries or individuals' travel requirements.

### **Corporate Card Abuse**

The corporate card is to be used for business-related purposes. Personal use of the card is prohibited. Abuse of the NMUCC Corporate Card will result in revocation of the card and appropriate disciplinary action that up to and including termination of employment.

The Chief Financial Officer may suspend the NMUCC Corporate Card if the cardholder fails to submit a monthly reconciliation report by the monthly deadline (including valid receipts and documented business purpose). After no more than three documented violations of this policy the NMUCC Corporate Card will be permanently cancelled and all undocumented expenses will be included in the employee's Form W-2 as income. The NMUCC reserves the option to cancel the card after one documented violation of the policy if it deems it appropriate under the circumstances.

Policy violations include, but are not limited to:

- Non-compliance with the NMUCC Travel Policies
- Purchasing items for personal use
- Failure to return the NMUCC Corporate Card upon separation of employment, or upon request
- Failure to maintain proper records in accordance with NMUCC guidelines after 30 days from the date of the charge on the Corporate Card (i.e., a Corporate Card charge incurred on June 2 must be included on an expense report filed no later than July 2).

### **Card Reimbursement**

- NMUCC pays MasterCard directly for the employees' expenses. Cardholder's will submit all expenses using the Concur software/apps.
- Expenses lacking documentation or inconsistent with NMUCC Policy will be included in the employee's W-2 as income for the year.

## **Travel Advances**

Generally, travel advances are only issued to employees who do not have corporate credit cards, or employees travelling internationally. Travel advances require Team Leader's approval.

Advances are:

1. Only issued one week prior to travel.
2. Must be \$250 or more.
3. May not be used to purchase primary modes of transportation.
4. Must be cleared within 30 days of returning from travel. Unreconciled advances will be charged to the employee's departmental budget, and as required by federal law, the amount will be reported to the Internal Revenue Service as taxable compensation.
5. Employees may only have one travel advance outstanding at a time.

## **Air Travel**

The "lowest" fare should be booked in normal instances. Air travel should be economy class or equivalent, any exceptions should be approved by the Team Leader in consultation with the elected officer in advance of the trip. Employees shall avail themselves to special rates offered by airlines or travel agencies. However, with the reduced or special fares, airlines frequently assess penalties for changing or cancelling your ticket, so employees should take this into consideration when booking tickets. Any cost associated with an upgrade is the responsibility of the employee.

New "basic economy" fares, with their many restrictions and limitations, are not in the best interest of our employees and have been removed as an option from your travel profile. Employees should be aware of inadvertently booking one of these fares when making travel arrangements through a discount web site, airline booking site, or some other agency besides Mastercard. These fares may cost more in the long run and may result in unimaginable travel issues.

Other considerations when traveling by air:

1. Realizing that time is a valuable commodity, airline layovers to achieve cost savings is not necessarily required; best judgment should be exercised in such a case.
2. Advance purchase, at least 15 days in advance, is encouraged to ensure lowest available fare.
3. If less than a 15-day advance purchase, or for emergency travel, the purchase must be pre-authorized by the Team Leader, or designee in writing.
4. Air travel booked (paid), but not taken, should be immediately reported to the NMUCC designated

- travel agency or the office in order to maximize refund potential or use on a subsequent trip.
5. Membership in airline clubs shall have approval of the Chief Financial Officer on recommendation of the Team Leader. In accordance with current policy, 50% of the airline club **annual fee** will be reimbursed per the Common Personnel Policies.
  6. The NMUCC will reimburse up to 50% of the TSA Pre-Check and Global Entry costs for employees that travel for the NMUCC. The original receipt and a check requisition should be submitted to Financial Services.

### **Luggage**

Reimbursement for airline luggage fees is limited to one bag per trip for trips lasting less than six days. However, if a trip exceeds six days, or there is a specific business reason for checking a second bag, the additional fee will be reimbursed for the second bag.

Employees who travel extensively, as defined by their position description and travel budget (minimum six times per year) are eligible for a replacement luggage allowance. The employee will be reimbursed up to \$200 towards the purchase of new luggage once within a two-year period. The allowance will be charged to the ministry travel budget.

### **Ground Transportation**

Land travel to and from appointments, meetings, conferences etc. should be by the most economical mode. Use of public transportation or shuttle services is encouraged. Taxi fares, including tips, are reimbursable where public transportation is not practical. This includes taxis between hotels and airports or railroad stations, between appointments or between hotels and places of temporary duty. Uber, Lyft and other similar transportation services are permitted options, and may include surcharges and fees. These surcharges and fees may be reimbursable provided the total cost is comparable to other ground transportation options and must be clearly documented to substantiate reimbursement.

### **Taxis and Shuttles**

1. The cost of shuttles and cabs should be evaluated against the rental car fees, parking, and valet expenses.
2. Tips for taxis and shuttles should be in the range of 15% -20%.
3. Employees should use their Corporate Credit Card to pay the fare.

### **Personal Automobile**

Travel using privately owned vehicles may be desirable to save time, transport equipment, or reduce cost when a number of persons are traveling together. Reimbursement for travel using a privately-owned vehicle will be the lesser of the IRS rate or the average airfare to the location.

The rate of reimbursement is based on the United States Federal Government reimbursement rates. The reimbursement covers all fuel, maintenance, insurance, and operating costs. Damage to a privately

owned vehicle used for NMUCC business is covered by the individuals' private insurance. The NMUCC does not assume responsibility for deductibles or other uninsured losses to a privately-owned vehicle.

### **Tolls and Parking Fees**

Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance. No reimbursement will be made for the cost of repairs to a privately-owned vehicle whether they result from an employee's actions or actions of others. Costs for parking and moving violations are not reimbursable.

If, primarily for the convenience of the employee, a privately-owned vehicle is used for approved travel to points more than 300 miles beyond the point of origin, the following applies:

- Reimbursement will not exceed the lesser of the cost of the mileage reimbursement plus tolls, or
- The least expensive round-trip air fare between the nearest commercial airport serving the origin and destination cities, plus associated transportation costs to and from the airport.

### **Car Rental**

The NMUCC has a corporate membership with National Car Rental and Enterprise rent-a-car for business travel. Employees may receive up to a 5% discount on car rental when using the following code: OSMB39A. Rental car usage should be weighed against the cost of other transportation. In addition, the cost of shuttles and cabs should be evaluated against the rental car fees, parking, and valet expenses.

#### **Additional Policies for Rental Cars**

1. Compact, Economy, or Midsize vehicles should be rented. Other size vehicles may be approved by the Team Leader, in consultation with the elected officer, on a case-by-case basis; examples would include several employees sharing a vehicle, equipment being transported, or transportation of donors. Employees should list themselves (or other employees as necessary) as the authorized drivers of the vehicle. Under no conditions should the employee let an "unauthorized" person or non-employee operate the vehicle.
2. Employees should NOT purchase a collision damage waiver (CDW) from the rental car company in the United States.
  - a. If you are traveling internationally, using a MASTERCARD, you are covered worldwide with the exception of Australia, Ireland, Israel, Italy, Jamaica, and New Zealand. CDW must be accepted in six aforementioned countries when using MASTERCARD.
  - b. If you are uncertain regarding your coverage, please contact the Chief Financial Officer for clarification.

3. All automobile accidents must be reported to the Human Resources Director at [humanresources@ucc.org](mailto:humanresources@ucc.org) within 24 hours and immediately when any accident results in personal injury or towing of a vehicle. The employee should follow the rental agency accident report procedures.
4. Corporate travel insurance, domestic, is provided through the United Church Insurance Boards and Mastercard.
5. Rental cars are to be returned to the rental company with a full tank of gas; only original receipts are accepted for gas purchases.

### **Telephone Charges**

1. Employees may receive a cell phone allowance in the amount of \$50 per month as approved by their team leader and as per the Common Personnel Policies. This allowance is to offset the cost of using a personal cell phone for business purposes.
2. Employees who do not receive an allowance and that use their phone for occasional business purposes may submit detailed phone records outlining business calls for reimbursement.

### **Hotels**

- Employees are encouraged to stay at moderately priced, but secure hotels. Employees should use the GSA rates as a guideline in selecting hotels. However, the NMUCC does recognize that it might not be possible to stay within these guidelines given the location of meetings, conferences, or other circumstances beyond the employees' control. All employees should be prudent and use their best judgment in selecting a hotel.
- The NMUCC does not support the use of AirBNB.
- All hotel stays should be booked utilizing the "guaranteed late arrival" on the NMUCC issued credit card. Employees are responsible for canceling directly with the hotel if travel plans change. There will be no reimbursement for cancellation fees.
- Personal charges listed on a hotel bill must be paid directly to the hotel before checking out.
- There may be an occasion when a traveler covered by this policy may need the services of a hotel laundry. Such circumstances will need to be documented when the travel costs are reconciled.
- The use of the corporate credit card for group hotel travel expenses is prohibited. A direct bill with the hotel should be arranged through Financial Services for group travel.

### **Meals**

1. Only original detailed restaurant receipts (along with the credit card receipt) will be considered for reimbursement. Tips should be between 15% - 20%.
2. It is strongly recommended that room service only be used if there are extenuating circumstances such as illness, or safety concerns.
3. Under normal circumstances, meals are not reimbursed for travel while in the traveler's home city (for example, Cleveland airport). However, on travel days if an employee leaves before 8:00



a.m. or returns after 5:00 p.m. they would be entitled to breakfast or dinner respectively for that day. Exceptions are made for flight delays and/or health-related concerns.

4. Alcohol is only permitted with the express permission of the covenanted elected officer as stated in the Common Personnel Policies.
5. Planned group meals shall have prior supervisor approval or be part of a ministry team planned event. Receipts for group meals must include the names of the attendees and the business purpose of the meal.

### **Using Federal GSA web sites as a Guideline for Meal Costs**

The NMUCC has elected to use Federal GSA per diem rates to provide employees guidelines for meal cost when traveling. All employees should keep in mind these are guidelines for actual expenses and NOT a per diem. Travel budgets within the various ministries are limited and employees should spend according to their available balances within their budgets.

The daily rates for the Continental United States (CONUS) can be found using the following link <http://www.gsa.gov/portal/category/21287>. The rates are established by the General Services Administration and are searchable by city/state or zip code. We would recommend employees use the zip code lookup for their travel destination to help identify the applicable daily rate. To find specific rates for breakfast, lunch, and dinner click on the "M&IE Breakdown" tab on left side of the website. In addition, there is another tab that includes details about a free mobile app for your phone.

If a city is not listed, check to see if the county is listed. To determine the county of your destination, employees should check the website <http://www.naco.org/Pages/default.aspx>. Once you determine the county, return to the GSA website listed in the previous paragraph; if the county is listed, then the daily rate posted is for the entire county.

If the city and county are not listed, then that area is considered to be a standard location which would provide up to \$50 for that day's meals.

If you are traveling internationally, the following web site can provide guidance in terms of daily meal costs [https://aoprals.state.gov/web920/per\\_diem.asp](https://aoprals.state.gov/web920/per_diem.asp).

A five (\$5) per day for incidentals is included in the daily GSA rates and includes tips for hotel housekeeping, luggage tips, coffee, tea, soda, snacks, bottled water, etc.

### **Parking in the Cleveland Area**

1. Use of the economical long-term parking facilities in the airport area is recommended. However accessibility or safety concerns (e.g., early morning, or late-night travel) may warrant parking in a lot adjacent to the airport).
2. Long-term parking is defined as overnight or longer.
3. Alternative transportation (taxis) to and from the airport, if readily available or convenient, might be considered for longer travel.

4. Daily parking in the downtown Cleveland is not reimbursable. If for business purposes one must park in downtown Cleveland on the weekends, parking may be reimbursed with the approval of the Team Leader.

### **Deployed Staff Travel**

Deployed staff will be reimbursed for all travel related business expenses. This includes travel from your home office to your local airport when traveling to the National Offices. Examples of reimbursable expenses: Uber, taxi, tolls, parking, hotel, airfare.

### **Employee Gifts**

The IRS has very specific guidance regarding taxable income of gifts given to employees which are paid by the employer. Due to the complexity of this regulation as well as the cost to regulate the policy, the NMUCC has taken the position that NO gifts (both tangible and monetary, including gift cards) can be purchased using NMUCC funds. The only exceptions would be gifts given as part of a function sponsored by Human Resources (across the organization, or as part of an elected officer approved plan for employee recognition). Examples include, but are not limited to:

- Employee Length of Service Programs
- Employee monthly birthday celebrations
- Memorial flowers for an employee or their immediate family member
- Official Retiree recognition

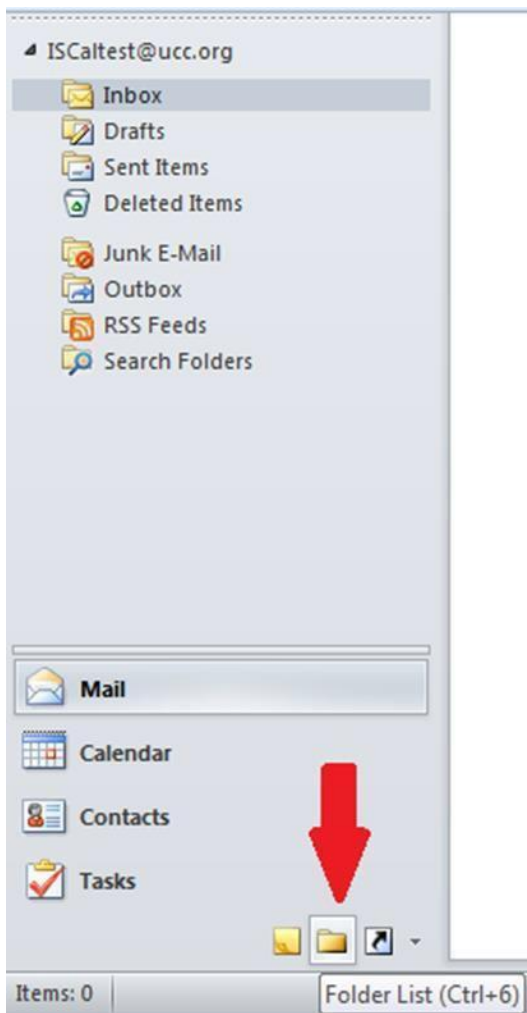
Gifts presented to employees may be subject to applicable federal, state, and local taxes.

### **NMUCC Travel Calendar**

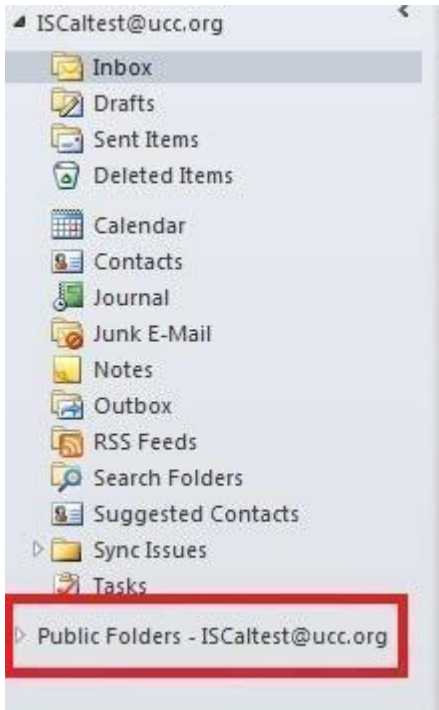
A public calendar is used to log travel of NMUCC employees. All employees who travel are expected to enter their travel on the calendar. Employees may create, edit, and delete their own entries but cannot modify another person's entries.

## Accessing the NMUCC Travel Calendar

In Outlook, click the icon in the lower left pane for folder list



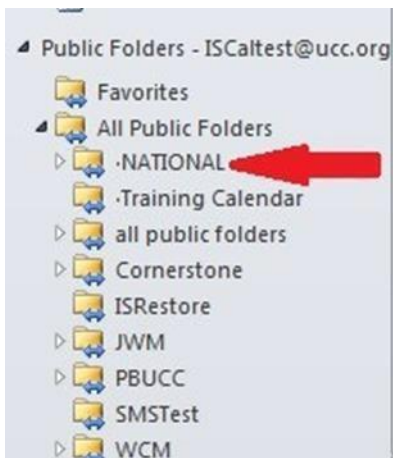
Click the triangle to branch out “Public Folders”



Click the triangle to branch out “All Public Folders”



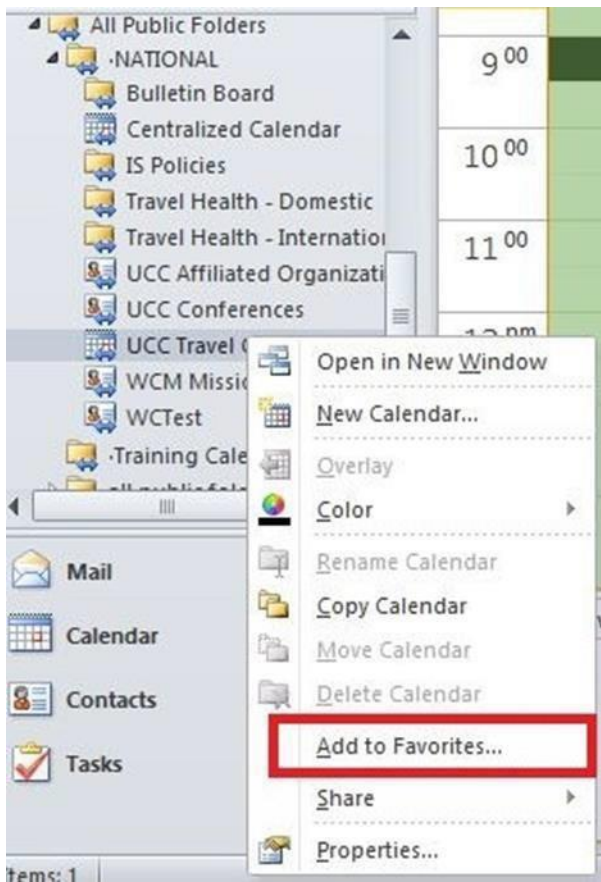
Click the triangle to branch out “National”



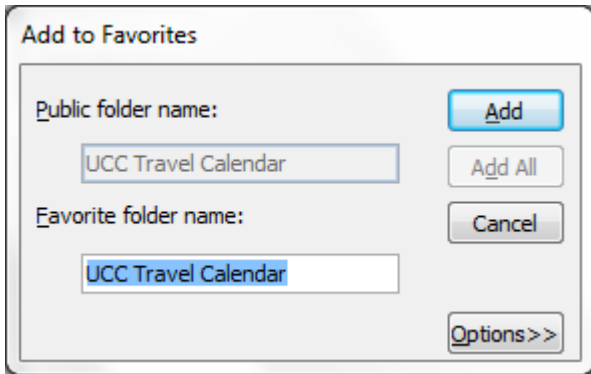
You will then see the NMUCC Travel Calendar



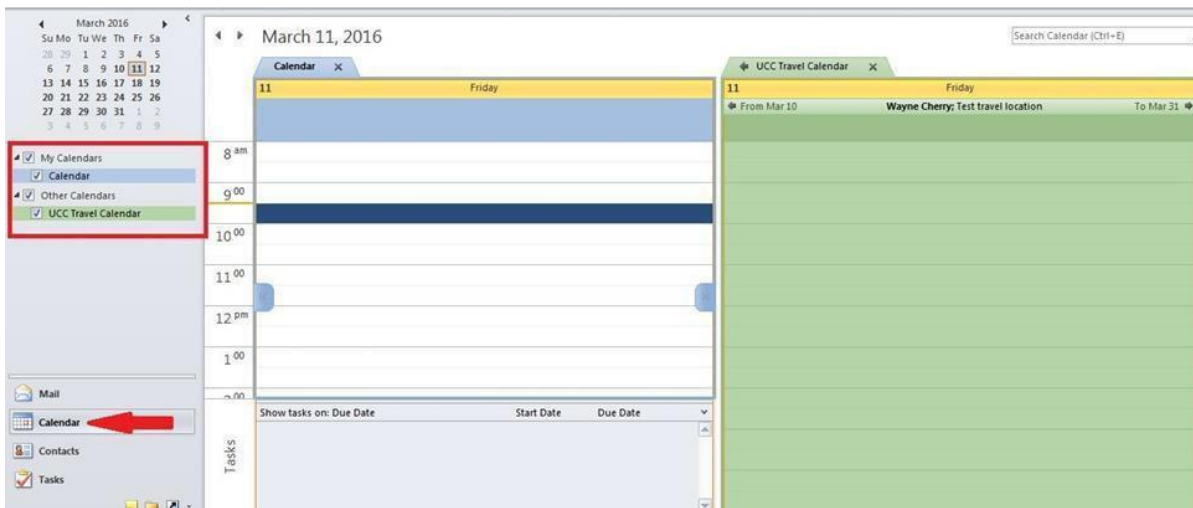
Right Click on the NMUCC Travel Calendar and select “Add to favorites”



Click “Add”



Click back on “Calendar” view and the NMUCC Travel Calendar should now show in your list of Calendars. You can check/uncheck to view or stop viewing the calendar.

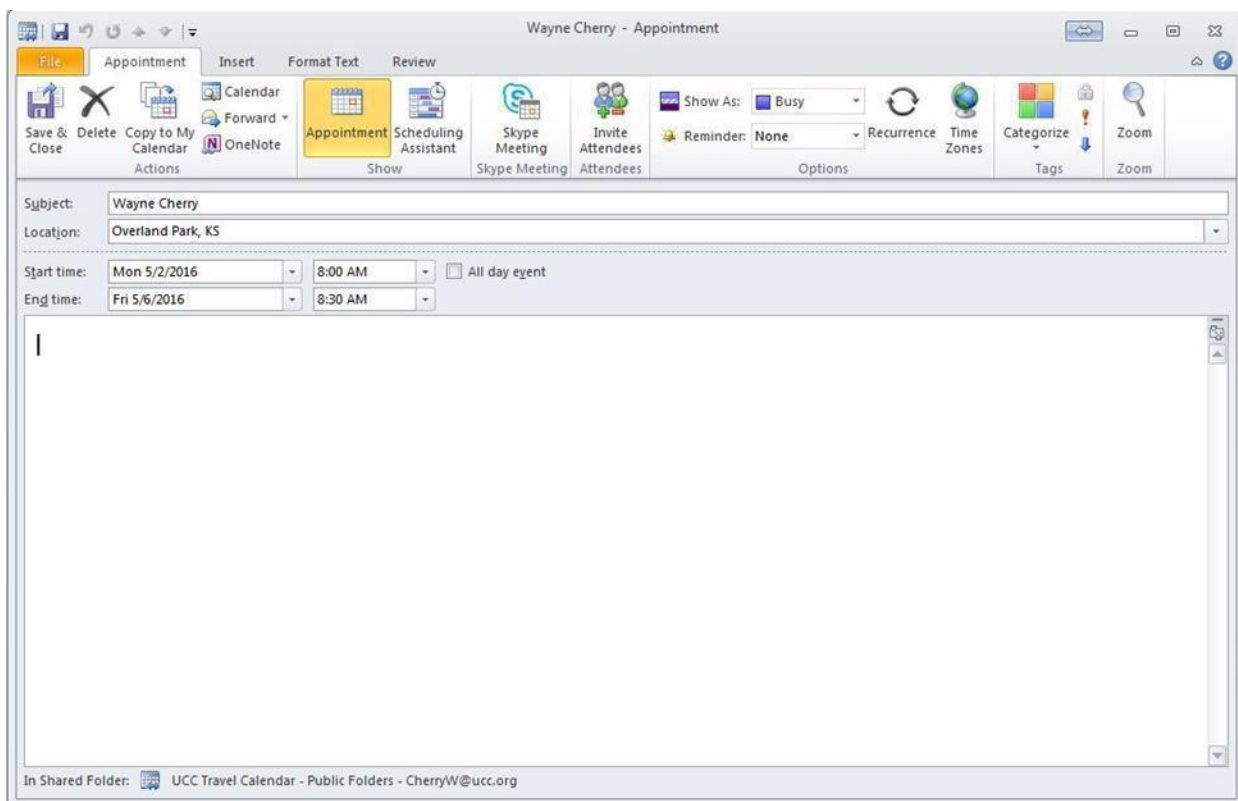


## Making entry in the NMUCC Travel Calendar

Go to the start day of your travel in the NMUCC Travel Calendar. Select start of day (8:00 am) or whatever time travel starts. Double click the start time or choose New Appointment in the toolbar (But make sure you are selected on the Travel Calendar).

In the Subject Line enter your name. In the location field, enter your destination(s). Double check your start time and change the end time to your return date. This will add an entry on each day between start time and end time.

In this case, I am traveling to Overland Park, KS starting 5-02-2017 and will be traveling through 5-06-2017.



Click Save & Close



Your entry is now listed in the NMUCC Travel Calendar