

## **FUUSD Reimbursement Policy – Business Use of Personal Equipment and Mileage**

First Unitarian Universalist Church of San Diego (FUUSD) reimburses its employees for all appropriate and reasonable expenses necessarily incurred during the course of business.

FUUSD recognizes that on occasion, employees may need to use their personal equipment for necessary FUUSD-related business. For examples, employees may need to occasionally use their personal cellular telephone for work-related calls. Employees will be reimbursed for all such business expenses incurred while using personal equipment. In order to be reimbursed for the reasonable business use of personal equipment, the employee must request reimbursement in writing.

### **Applicability – Cell Phones**

These processes and procedures apply to employees who have been required by FUUSD to carry a cell phone so as to be available for the church's business while away from campus and/or to use a cell phone as an integral tool in performing assigned duties.

The determination of whether an employee is required to be available while away from campus via a cell phone and/or to use the cell phone in performing assigned duties is decided by their supervisor. The reimbursements may not exceed the expenses actually incurred.

The supervisor must complete an authorization form which provides a justification for providing an allowance, the expected required percentage of business use, and other specific information concerning the required usage. The form is titled, “**Authorization for Business-Related Cell Phone.**”

### **Options**

For those employees who are required to carry a cell phone for business purposes, the Church offers two options. The decision regarding which option to use will be determined by the employee and their supervisor. However, if an agreement cannot be reached, the default will be the church-owned device (Option Two) which prohibits personal use.

### **Option One: Personally Owned Cell Phone**

FUUSD recognizes that on occasion, employees may need to use their personal equipment for necessary FUUSD-related business. For examples, employees may need to occasionally use their personal cellular telephone for work-related calls and/or emails. Employees will be reimbursed for all such business expenses incurred while using personal equipment. In order to be reimbursed for the reasonable business use of personal equipment, the employee must timely fill out the Authorization for Business-Related Cell Phone Form and provide (1) his or her monthly bill associated with the equipment or service, and (2) information regarding what percent of the employee's monthly bill was used for necessary FUUSD-related business (e.g. how many minutes the employee spent talking on his or her personal cell phone on FUUSD matters as compared to the total number of minutes the employee used his/her phone that month or the percentage of total time spend using phone data for work-related purposes), so that FUUSD can confirm whether the expenses at issue are necessary and appropriate for business purposes.

To the extent that an employee has access to FUUSD-provided equipment such as phones and internet during their workday, FUUSD expects employees to use such services for business purposes on FUUSD premises, rather than using their personal phones or computers for business purposes.

The purchase of any phone, computer or personal equipment for FUUSD business must have prior written approval of Human Resources and the employee's direct supervisor.

All cell phones under this option are the personal property of the employee. Changes in service for personal use are the employee's responsibility. In addition, the employee will retain the phone number if he/she/they separates from the church.

The expenses allowance will be issued through the accounting department on an annual basis (June 30) or a semi-annual basis (December 31 and June 30). The employee retains the allowance payment and is not obligated to refund the church if the employee separates, changes job duties, or transfer to a new position within the fiscal year.

- The church will provide expense allowances for/towards service fees only. Additional costs such as device and insurance premiums are not reimbursable.
- A business use percentage is determined by the supervisor, based on their estimate of the amount of expected church-required business usage. The estimate must be based upon past, comparable, or expected wireless usage for the employee's position. The supervisor may not use this expense allowance as a salary supplement.
- The church-paid allowance is used to defray the cost of the use of the cell phone for church business.
- The employee may choose the device and the service plan he/she/they wishes to use. The cell phone arrangement is between the employee and the wireless service provider; the church is not involved in the contract with the provider.
- Expense Allowance Calculation: An annual or semi-annual expense allowance for/toward service fees will be paid to the employee based upon the lesser of:
  - Low Use – an allowance of \$25/month
  - High Use – an allowance of \$65/month

The employee is required to attach a cell phone bill, which itemizes the costs, to their request for reimbursement from the church. The bill will be reviewed by the Director of Operations as the certification that the reimbursement meets the allowance calculation requirements. In no case shall the reimbursement exceed the expenses actually incurred by the employee.

- Renewal Cycle: By default, employee wireless allowances will be paid either on an annual basis (ending June 30<sup>th</sup>) or semi-annual basis (December 31<sup>st</sup> and June 30<sup>th</sup>).
- Renewal Amount: The supervisor and employee will review the basis for the allowance amount at each renewal internal, provide an updated justification, and provide a current actual bill.
- Interim Adjustments: Interim payments may be required. Examples of adjustments are: underestimated usage, change in job duties requiring greater usage, or the supervisor wants the employee to increase features/access new technology.

### **Option Two: Church-owned Cell Phone**

- Church-owned cell phones are for business use by the assigned employee only and shall not be used for personal calls.
- Justification for the purchase and business use of a cell phone will be requested and documented on the same form used for personally owned cell phones. Once completed and approved, the form shall be submitted to the accounting department for processing.
- The cell phone will be tagged as church property.
- Issuance of the device to the employee will be documented in the employee's personnel file.
- Monthly statements will be reviewed and approved by both the employee and the employee's supervisor. The statement, along with a completed and signed Payment Authorization for Business-Related Cell Phone form, will then be submitted to the accounting department for payment to the provider.
- The cell phone must be returned if the employee separates from the church, or if there is no longer a business need.

### **Mileage Reimbursement**

The First Unitarian Universalist Church of San Diego's practice is to pay for mileage at the current Internal Revenue Service reimbursement rate for any travel that exceeds the employee's normal commute to and from work. In order to be reimbursed for mileage, the employee must timely fill out the Check Request Form so that the First Unitarian Universalist Church of San Diego can confirm whether the mileage charges at issue are necessary and appropriate for business purposes. If an employee does not believe that the IRS mileage rate is sufficient to cover his or her actual reasonable automobile expenses, the employee may submit for consideration and reimbursement, his or her actual automobile expenses that are allocated to travel that exceeds the employee's normal commute to and from work.

### **What to Do If You Believe that You Have Not Been Fully Reimbursed for All Reasonable and Necessary Business Expenses**

If you believe that you have not been fully compensated or reimbursed for actual expenses reasonably and necessarily incurred in the discharge of your employment duties for First Unitarian Universalist Church of San Diego, you should promptly inform the Human Resources Department or your direct supervisor. All reports of possible inadequate reimbursement for actual business expenses will be promptly investigated, including a review of all of the employee's expense related records and receipts. If, as a result of the investigation, it is determined that an employee has been inadequately reimbursed or compensated for actual and necessary business expenses First Unitarian Universalist Church of San Diego will promptly reimburse the employee in full for his or her actual, reasonable and necessary business-related expenses incurred on behalf of First Unitarian Universalist Church of San Diego. It is the responsibility of all employees to keep accurate records and receipts of all business-related expenses for the purpose of confirming the reasonable and necessary nature of the expenses at issue.



First  
Unitarian Universalist  
Church of San Diego

### Authorization for Business-Related Cell Phone

Fiscal Year: 18-19

please check one: <input type="checkbox"/> Employee - Owned <input type="checkbox"/> Church - Owned	
Employee Name:	
Position/Title:	
Direct Phone:	
Email Address:	

Total Monthly Bill (Section Not Required for Church - Owned Cell Phones)	2019 Maximum Monthly Rate	Monthly Amount to Reimburse	Low / High Business Usage	# of Months this Fiscal Year	Annual or Semi-Annual Authorized Reimbursement
	\$65.00	\$0.00			

**Justification Description:**

Describe in detail the particular responsibilities that can only be accomplished with this wireless device. "Used for business purposes" is an insufficient justification.

An invoice, which itemizes all costs to the employee, must be attached to this request. By signing below, the employee is indicating that the invoice is representative of the service plan level and cost they will be maintaining in the remaining months of this calendar year.

Employee Signature:	Date:
Supervisor (Print)*:	
Supervisor (Sign):	Date: