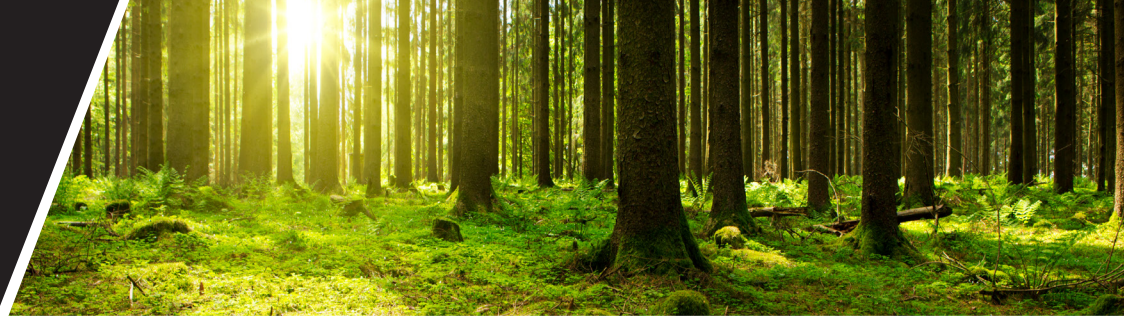


EXPENSE GUIDELINES



General Principle: Only ministry-related expenses will be allowed during a sabbatical. Some sabbatical expenses (meals, recreation, etc.) are personal expenses. For tax purposes, a sabbatical is a leave of absence with pay and is a self-defined benefit in and of itself.

General Guidelines

1. You may raise extra ministry funds to meet additional ministry expenses expected during your sabbatical. Extra salary may be raised/approved to cover additional sabbatical expenses that are not ministry-reimbursable. Such funds are taxable compensation and must be approved by a ministry leader.
2. Expenses for rest, relaxation, and recreation are considered personal and not ministry.
3. Going someplace local alone is a personal expense (a movie, a local coffee shop for prayer/reading/reflection).
4. Expenses when you and/or your spouse travel overnight for a prayer/reflection retreat are ministry expenses.
5. Expenses for meals alone are allowed only when you're away from home overnight on ministry business. (Meal-Travel).
6. When reporting sabbatical ministry expenses on Workday, fill in "Memo" with the "why" of the expense (spiritual/prayer retreat, met with sabbatical support group, professional development, etc.). In the Comments section, include a comment about how this relates to your sabbatical (part of approved sabbatical plan, approved by, went by myself, also spent 2 nights doing, etc.).

Examples of Reimbursable Sabbatical Ministry Expenses

1. Counseling for ministry-related issues
2. Overnight prayer retreats
3. Professional development books/seminars/courses
4. Sabbatical support group meetings
5. Sabbatical Orientation Workshop
6. *Becoming One Retreat* or *Galatians 6:6 Retreat*
7. Personal Contribution Assessment Workshop
8. Meeting with sabbatical advisor or supervisor

If you aren't sure whether something is a reimbursable sabbatical ministry expense, please contact Corporate Accounting@navigator.org.