

TEAM Taiwan Reimbursement Policy

October 2003 (Highlight indicates change)

Note: Deletions are written as ~~struckthrough~~. Additions are in *italics and underlined*.

Day Journal Categories

1. DOMESTIC TRAVEL RELATED EXPENSES (Including meals and lodging, and Residence Certificate)
 - a. Related to TEAM-assigned work
 - b. TEAM conferences, retreats, etc.
 - c. Non-TEAM conferences, retreats and camps with OFFICIAL RESPONSIBILITY
 - d. Professional conferences and seminars
 - e. TMF sponsored conferences and retreats
 - f. In connection with medical treatment when it is necessary to go to another city for medical treatment.
 - g. Residence Certificate
2. INTERNATIONAL TRAVEL RELATED EXPENSES (including meals and lodging. Requires Field Council permission)
 - a. Related to TEAM-assigned work
 - b. TEAM conferences, retreats, etc.
 - c. Non-TEAM conferences, retreats and camps with OFFICIAL RESPONSIBILITY
 - d. Professional conferences and seminars
 - e. Passport Renewal
3. EQUIPMENT (*must be related to your ministry*)
 - a. Musical instruments for ministry
 - b. Office furniture
 - c. Work related sound equipment and tapes
 - d. Projection equipment
 - e. **PDA used for ministry**
 - f. Other ministry equipment
4. SUPPLIES FOR MINISTRY / OFFICE (consumables)
 - a. Blank computer disks
 - b. Office supplies, stationery, etc.
 - c. Photographic film, videotape for ministry use
5. LITERATURE
 - a. Display items and prayer reminders for supporters
 - b. Tracts, books, cassettes, evangelistic and teaching materials, etc.
 - c. Study materials related directly to ministry
 - d. **Programs that are specifically ministry related, such as Bible and study materials on CD-ROM.**
 - e. Orientation and cultural study materials
 - f. General information materials within reason
6. TELEPHONE (*ministry related expenses only*)
 - a. Telephone, Fax charges
 - b. Telephone cards for ministry calls
 - c. E-mail / Internet access fees
 - d. Cellular phone unit, connection fees
7. POSTAGE
8. PRINTING / COPIES
 - a. Prayer letters
 - b. Other ministry related copies or printing

- c. Photo and slide developing for ministry use
- 9. HOSPITALITY / GIFTS - (NOTE: A receipt can be received, even at weddings and funerals. Simply ask the person who is receiving the red envelopes to please give you a receipt. It may seem strange to you, but it actually is very common among the Chinese)
 - a. Missionaries or nationals IN RELATION TO THE WORK (Note: “entertaining a missionary who is passing through on vacation is a personal arrangement and is not reimbursable.” Treasurer Handbook)
 - b. Supporters visiting the field
 - c. Medical aid, Christmas, wedding, funeral gifts, etc. to nationals in TEAM related ministries
- 10. CONTRIBUTIONS (Everything in this category should have a tax deductible receipt)
 - a. TEAM ministries (*Ministry Initiatives*)
 - b. School related expenses for students in training for TEAM ministries (with Field Council Authorization)
 - c. Non-TEAM ministry (*Cooperative Initiatives*) support (with Field Council Authorization)
- 11. LANGUAGE STUDY
 - a. Class tuition
 - b. Language materials
 - c. Children’s language study
- 12. OTHER WORK
 - a. Training related to ministry (with specific approval by Field Council)
 - b. Other expenses which have been approved by Field Council or the Administrative Committee.
 - c. Professional dues
 - d. Clerical help, including translation
 - e. Purchase of a car or motorcycle —*only if a minimum of 50% of the usage is for ministry.*
 - f. Web site design costs

13. TAXABLE BENEFITS

TUITION SUPPORT ITEMS

- a. School fees
- b. Dorm room and service fees
- c. Activity fees
- d. Class and organization dues and required expenses
- e. Lesson expenses for music, sport or cultural studies, including extra-curricular activities
- f. Sport expenses including uniforms and locker fees
- g. School supplies
- h. School insurance
- i. Student travel expenses to school, school functions, extra-curricular lessons, dorm weekends, and off-island school functions in which the student is participating.
 - 1. Transportation, actual cost
 - 2. Lodging, actual cost of economy accommodations
 - 3. Meals, actual cost of moderately priced meals
- j. Family travel to on-island school functions, including expenses as listed above for student travel.
- k. Musical instruments (moderately priced). Up to US\$1,000 may be applied to the purchase of a piano
- l. Sports equipment and shoes for participation in organized programs
- m. Reference books including encyclopedia and educational software
- n. Nursery school
- o. Musical instrument rental and practice room rental

OTHER TAXABLE BENEFITS

- a. 115% of *Taiwan* income tax paid *in Taiwan* can be reimbursed from work funds, if available. It should be understood this tax reimbursement is taxable *in the US and Canada*, and will be included in the report sent to Wheaton for our taxable income.
- b. The cost of hiring someone to help in the house (in order to allow the missionary to be able to spend more time in ministry).

14. INCOME

- a. Honorariums and teaching fees
- b. Other income (sale of ministry items, contributions received, etc.)

VEHICLE EXPENSES (reverse side of Day Journal)

List all operating expenses for vehicles purchased with work funds, including insurance, taxes, license fees, maintenance, fuel, etc. under Section A, VEHICLE OPERATION EXPENSES

List any reimbursements received from others under Section B, REIMBURSEMENTS.

Add personal miles driven, and use the multiplier according to your automobile's engine size,

0000-1599cc	NT\$ 5/km
1600-2000cc	NT\$ 6/km
2001cc and up	NT\$ 8/km

Figure the total (A minus B minus C) and bring that figure around to the front of the Day Journal at the bottom in the blank labeled "Vehicle Expenses."

Figure the depreciation according to mileage driven, to be transferred from your Work #1 to Work #4 according to a maximum amount as on the chart below. Setting aside depreciation is for the purpose of helping you replace the car in the future. Depreciation is optional, but highly recommended *if you intend to replace your vehicle with a ministry vehicle in the future*, and a lesser amount can be charged than what is listed below. This chart is based on the original purchase price of the car if it had been bought as new. You may be tempted to use a lower rate, because you won't replace it with a new car, but remember that an older car will have a shorter usable life span, so even though you don't need to set aside the brand new car price, you will have a shorter time to build it up in, so you should still use the same rate.

BRAND NEW CAR COST DEPRECIATION / KM	
up to NT\$ 400,000	NT\$ 3 / km
up to NT\$ 500,000	NT\$ 3.7 / km
up to NT\$ 600,000	NT\$ 4.4 / km
up to NT\$ 700,000	NT\$ 5.1 / km
up to NT\$ 800,000	NT\$ 5.9 / km

- For most travel, the ticket stub can serve as a receipt, otherwise use the *Payment Requisition Form*. For international air travel submit your ticket, boarding pass, and the travel agent’s GUI receipt (dai shou jwan fu shou jyu—see example below). For domestic air travel, all we need is the ticket which is also your boarding pass. For taxis, get a receipt if you can (in Taipei), or use the *Payment Requisition Form* (where a receipt cannot be provided) provided by the Field. This form is available on our website on the family page (http://www.team.org.tw/wwwroot/taiwan_family.htm), and also at our ClosedPrayer YahooGroup in the files section (<http://groups.yahoo.com/group/ClosedPrayer/files/>).

旅行業代收轉付收據

買票人: 財團法人世界福音協會 中華民國 91 年 3 月 15 日 TE 32823677
 統一編號: 20130139
 地址: 台北市 大安 市鎮區 青田 街路 段 11 巷 弄 8 號 1 樓 室

摘要	數量	單價	金額	備註
973816789837-2	2	11000	22000	
VISA	1	3000	3000	
總計			25000	
總計新台幣		仟 萬 拾 萬 肆 仟 佰 拾 元 整		

營業人蓋用統一發票專用章

財團法人世界福音協會
 統一發票專用章
 統一編號
 23298329
 負責人 郭鴻輝
 電話: 5177061
 台北市長春路172號11F

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 經手人: _____

第一聯 (買受人收執)

- For other expenses where a receipt is impossible (should be very rare), use the *Payment Requisition Form* (available on the web—see above).
- For payments to individuals or organizations that are not officially registered (like some language schools), use the form provided by the office called *Payments to Individuals* (formerly called Language Receipt Form available on the web—see above). You should make sure the individual understands that by accepting payment from us, we will be reporting that amount to the tax office.

No reimbursement will be given without proper documentation enclosed.

- Request reimbursement no later than 90 days from date of expenditure or from the date that the missionary is notified of an expenditure that is made by the home office. Even if you have insufficient work funds, you should turn in your Day Journal to be filed for future reimbursement, but there is a one year limit from date of reporting for reimbursement. If a missionary knows that he will exceed the one year requirement, he may apply to the Administrative Committee for special consideration to extend for an additional one year. Extensions can only be granted once.

Reimbursement requests (Day Journals) must now be filed monthly at the request of our Taiwan auditors. Have your Day Journal into the office by the 20th (or the next business day) of the month following the month the expenses were incurred (for example, September’s expenses should be filed in the office by October 20). You

should submit your Day Journal even if you have insufficient work funds including a note explaining the reasons for needing to make this expense when funds were not available, and when you expect to have the work funds to cover this expense. The Financial Coordinator will review your finances in consultation with the AdCom to determine whether to allow your Work #1 to temporarily go in the red or to hold your Day Journal for future reimbursement.

Vehicle Expenses

For mission vehicles (i.e. all vehicles purchased with work funds), please use the form on the back of your Day Journal. Receipts must be obtained for all expenses, and the same rules apply as noted above. You should be able to get a GUI for every vehicle expense, except for taxes, and the government receipt, of course, will suffice for this. Receipts must be enclosed for all expenses listed on this form also.

It is also very important that you keep an accurate and complete vehicle mileage log. Odometer readings should be recorded for every trip, noting the date, with a notation as to whether the trip is personal or ministry. Ministry trips should note the destination and purpose (see sample attached). Please note that commuting to and from one's regular place of ministry (to your church, school, office, etc.) is considered by the IRS to be a personal expense, not a ministry trip. The mileage log should be kept for at least 3 calendar years from the date of last notation.

If your vehicle is personally owned, you can be reimbursed from work funds for ministry related mileage. For this, you may use the mileage rate plus depreciation as stated above under "Vehicle Expenses." To receive reimbursement each month, you must turn in a copy of the relevant pages in your mileage log along with other Day Journal receipts, and make a line item under vehicle expenses on the back of the Day Journal showing the total per mile rate used. For example, if your vehicle's engine is 2000cc and you use a NT\$ 3 depreciation rate, you might write "September Ministry Mileage, 35 km x NT\$9" and then put the total of NT\$ 315 in the expense column. If a rider gives you anything for riding with you on a ministry trip, be sure and subtract that amount from this before totaling your expenses below. Depreciation funds of course go to you since the vehicle belongs to you, and therefore there wouldn't be a separate vehicle depreciation fund for you in the office.

Computer Hardware and Software

Wheaton policy has now declared computers, including peripherals and software, to be a personal expense, and has added an amount to our monthly salary to help with that expense. However, there is a grandfather clause which offers a one time reimbursement of US\$3000 to cover the initial purchase of a computer. That option is still in effect, and does not need to be used all at once, but can be used up gradually. However, this reimbursement is handled by the Wheaton office, in order to keep up with who has used their one time allotment or any portion thereof. It is preferred that you request reimbursement directly from Wheaton (enclosing receipts) for items purchased in US\$. If the item is purchased locally, you should send your request to the Taipei office, but it must not be included on your Day Journal, and the request will simply be forwarded to Wheaton at our earliest convenience.

Computer hardware and software are now considered a personal expense.

Thanks for your cooperation.

The Administrative Committee

(Approved by Field Council, 10/11/96, Amended by Field Council 3/25/99, 2/13/2001, 11/13/2002, and 10/2/2003)