

# Missionary Work Recuperation Support Subsidy Policy

*(for North American Missionaries)*

*January 9, 2004*

## 1 Purpose and Assumptions

- 1.1 For what we often call vacation, TEAM uses the word work recuperation (though in this document we will use the two interchangeably). Our purpose is to help and encourage our missionaries to get away from our work to renew ourselves so that we can come back refreshed and able to do our job better. As our policy cannot possibly cover every conceivable situation, this purpose will guide us when questions arise. We believe this is important to make us more effective workers, to avoid burnout, and to keep our families together.
- 1.2 While TEAM has raised salaries to a level sufficient to allow missionaries to cover vacations personally, we recognize that not everyone has the support available to receive the full salary that TEAM allows. This policy is not for giving personal vacation reimbursement to missionaries, but is designed to supplement missionary support up to the amount spent on vacations (within policy limits) so that missionaries can receive a salary up to or at least closer to the amount that TEAM allows.
- 1.3 We believe that we need a significant period of time away from our home and work station to relax, but couples with children may sometimes need just a night away alone. In some cases, one spouse may need to get away alone, but this cannot completely replace the time for a couple to vacation together.
- 1.4 While missionaries may also get away for shorter times during some breaks or holidays, we consider this to be normal off days, holidays, or long weekend outings that are not covered by this plan. While we recognize that missionaries often have other personal needs that may require one or more of the family to depart Taiwan for a period of time, these trips are not necessarily for work recuperation, and may not be covered under this plan.

## 2 Persons Affected

- 2.1 This policy applies to all personnel sent by TEAM from North America to be in Taiwan more than 6 months and who receive their salary from foreign sources. The recipients are the TEAM employed missionaries, although the amount of financial allowance will be adjusted to help cover the additional costs of accompanying children.

## 3 Definitions

- 3.1 The pronouns *he* and *him* will be used throughout to include both genders and may also represent the plural when the *missionary unit* is a couple.
- 3.2 We define work recuperation as follows: Work recuperation is when a missionary unit or occasionally one spouse (with restrictions as stated below) leaves his work and home for a more relaxing setting for a minimum of four nights, with the exception of couples who want some time away from children, in which the minimum standard would be one night away.

- 3.3 During Home Assignment, deputation trips are considered to be a part of the missionary's "work." To be considered under this policy, the same rules apply, requiring four nights away from contacts for deputation purposes.
- 3.4 A missionary unit is defined to be a single missionary, or the husband and wife together of a couple or family. Children, while they normally will accompany the missionary unit, are not integral to the definition and are not required to accompany the family on every vacation, except as noted below.
- 3.5 All vacations that began before December 31, 2003 will be counted under the old policy and will be considered part of 2003. This applies to both the financial reimbursement, and to the vacation time used. This policy applies only to vacations beginning on January 1, 2004 or later.

## **4 Policy Details**

### **4.1 Time Allowed**

- 4.1.1 Each missionary unit is allowed one month (31 calendar days) of work recuperation per calendar year.
- 4.1.2 Of the total vacation taken during a calendar year, up to one-third, but not to exceed eight days, may be taken by each spouse separately with or without children (the four night minimum still applies). Note that this percentage is figured on the basis of time taken, and not the time allowed. For example if a family takes 10 days together, then the husband could also take five days and the wife five days at separate times for a total of 15 vacation days (the five days taken separately are counted as five days for the unit, which is one-third of the total of 15 days).
- 4.1.3 The first calendar year's vacation allotment for new missionaries will be prorated according to the actual time in Taiwan. Though the time allotment is figured from the day of first arrival, vacation time cannot be taken for the first six months after the missionary's initial arrival in the Taiwan Ministry Area. Following years will not be prorated, meaning that the same amount of vacation is also allowed during home assignment years.
- 4.1.4 In all years after the first, the full 31 days is available on January 1.
- 4.1.5 On December 31, all unused time for that calendar year will be forfeited and cannot be held over until the next year. Exceptions will be considered only in extreme circumstances.
- 4.1.6 Upon resignation from TEAM or from the Taiwan Ministry Area, vacation time during that calendar year will be prorated according to the time in Taiwan. If vacation time has already been taken in excess of that allotted, a proportional amount of the funds received for the excess days should be reimbursed to the field.
- 4.1.7 Missionaries relocating to Taiwan from another Ministry Area will receive the full vacation time allotted for the year that they arrive, minus any vacation time already taken.

### **4.2 Financial Support Subsidy**

- 4.2.1 The amount of support subsidy available for work recuperation per calendar year will be NT\$25,000 per adult or child aged 12 and above, and NT\$17,500 per child under 12. In any year where the time available is prorated, the support subsidy amount is also prorated. During the year that a child becomes 12 years of age, the full adult allowance applies for that year.
- 4.2.2 The maximum support subsidy available will be limited to the amount of shortfall in the missionary's support level based on the previous year's total support, including any subsidy to support, such as the subsidy for Morrison teachers. This will be figured by taking the amount of support received by the missionary that year, adding any subsidy that is put in work accounts, and subtracting that from the current recommended level of monthly support multiplied by 12 months.
- 4.2.3 The vacation support subsidy allowance for children includes all dependent children (using the definitions that Wheaton uses to determine dependency), irrespective of whether the child is living in Taiwan or not. However, the dependent college aged child's portion is available for the family only when the child actually joins the family for vacation at some regular vacation during that calendar year. During the year in which a child graduates from high school and / or

the year that he / she ceases to be a dependent the full allotment for the child is still available to the family with the same restrictions.

- 4.2.4 In the case of a dependent child who is in the home country, a portion of the vacation support subsidy allowance (not to exceed NT\$ 25,000, with any remainder of the ticket to be paid for personally) can be used for round trip travel from the home country to join the family in Taiwan or a third country, but only after the family has used the one-time travel allotment that Wheaton allows from a missionary's #3 travel account. Where vacation support subsidy is requested for this, the minimum vacation time would be a total of 1 week together as a family during that trip. The child's arrival in Taiwan doesn't necessarily have to coincide with the beginning or end of the vacation itself.
- 4.2.5 Any unused support subsidy allowance can be carried over from one year to the next, provided that the missionary unit took at least 2 weeks of vacation in the prior year. However, the maximum amount available to be used in any one year is NT\$ 50,000 per adult or child aged 12 and above, and NT\$ 35,000 per child under 12.
- 4.2.6 The subsidy allowance of a dependent child cannot be carried over to the year after the child ceases to be a dependent.
- 4.2.7 The subsidy allowance can be requested for travel, lodging, meals, and entertainment for any work recuperation time, and also for babysitting when a couple takes vacation time away from home.
- 4.2.8 The subsidy allowance must be applied for on the basis of actual expenses. Expense receipts must be saved and itemized on the vacation allowance form and turned in to the Financial Supervisor for support subsidy transfer from field funds. However, for money paid to individuals (such as babysitters), in order for the missionary to receive support subsidy, the individual who receives payment will be required to fill out a form to report the income as taxable to the ROC tax office. Guests who accompany the missionary should pay their own expenses or the missionary should pay them from personal funds.
- 4.2.9 Work funds will not be used for vacation. This subsidy simply increases the support available to the missionary when needed so that the missionary may be able to receive up to his full salary allotment.
- 4.2.10 Since the support subsidy is not a personal reimbursement, but is going into the missionary's work account, this amount will not be considered taxable income.

## **5 Responsibilities**

- 5.1 The **missionary** is responsible for keeping a record of the amount of time he has used and what is remaining, as well as what reimbursement or support subsidy he has already received for the current and previous years.
- 5.2 The **missionary** is responsible for obtaining any and all receipts that are required and for filling out the appropriate form for support subsidy transfer.
- 5.3 The **missionary** is responsible for applying for necessary permission and for arranging, in consultation with his Ministry Initiative or Partner team, for someone else to cover for his work during his absence.
- 5.4 The **Ministry Area Chairman** is responsible for giving final approval to a vacation request.
- 5.5 The **Financial Coordinator** is responsible for approving the request for support subsidy transfer.
- 5.6 The **Financial Supervisor** is responsible for checking all receipts and making support subsidy transfer.

## **6 Procedures and Forms**

### **6.1 At least one month prior to vacation:**

- 6.1.1 The missionary must have first filled out the vacation request form, received his direct supervisor's (or closest and most immediately affected coworker's) preliminary approval, before sending it to the Ministry Area Chairman for final approval. The Ministry Area

Chairman will send a copy to the Accounting Office. Late requests should be rare, and even greater care must be taken to ensure that the missionary's sudden absence doesn't place an undue burden on other coworkers. An exception to this would be a couple with children getting away alone for less than 4 nights, which does not require prior approval (although the rest of the form should still be filled out afterwards). *Note: Missionaries who will not be requesting subsidy must still follow the process of application and approval for all vacations with the exception of the couple's night away vacation.*

- 6.1.2 **Form needed:** Missionary Vacation Request Form – available online and from the English Secretary

## **6.2 At least 2 weeks prior to vacation:**

- 6.2.1 The missionary must fill out a Travel Itinerary Form and give it to the English Secretary for records.
- 6.2.2 **Form needed:** Travel Itinerary Form – available online and from the English Secretary

## **6.3 After the vacation (no later than 15 days):**

- 6.3.1 The missionary must turn in the support subsidy transfer request with all accompanying receipts and documentation to the Financial Coordinator.
- 6.3.2 **Form needed:** Vacation Support Subsidy Transfer Request Form – available online or from the English Secretary.
- 6.3.3 The **Financial Coordinator** will approve the request for support subsidy transfer.
- 6.3.4 The **Financial Supervisor** will check receipts, make adjustments if necessary, and process the support subsidy transfer.

## **7 Related Policies**

- 7.1 Taiwan Field Reimbursement Policy - Policy for Receipts and Financial Records
- 7.2 Missionary Work Recuperation Policy (for Non-North American Missionaries)

## **8 Policies Superseded.**

- 8.1 Missionary Work Recuperation Policy, January 1, 1999 and subsequent revisions before this date.

## **9 Approval and Revision History**

- 9.1 Preliminary Approval: Field Council December 10, 2003
- 9.2 Final Approval: Field Council January 9, 2004

## **10 Effective Date**

January 1, 2004 for vacations beginning after January 1, 2004