Expense Policy

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Office with Primary Responsibility: Financial Services
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Part I – Expense Policy Overview

General Policy

Policy Summary

The Gordon-Conwell Theological Seminary (“Gordon-Conwell” or “GCTS” or “Seminary”) Expense Policy provides specific requirements for travel and other Seminary expenses. An allowable Seminary expense is defined as a necessary, reasonable, and appropriate non-compensation expense incurred for a valid business purpose to fulfill the mission of Gordon-Conwell Theological Seminary.

Stewardship

The Seminary Expense policy identifies the documentation required to substantiate requests for payment and reimbursement. These policies are necessary to ensure the proper use of Seminary resources and compliance with federal and other external regulations. Gordon-Conwell Theological Seminary also has a responsibility to use all funds in accordance with our Statement of Faith and, to that end, we need to be clear and transparent in all actions including payment and reimbursement of all expenses. In order to fulfill this Biblical and moral code all payments and expense reimbursements must be honest, true, and have the completed required backup documentation.

Reason for Policy

The purpose of the Seminary Expense Policy is to provide specific guidelines covering Gordon-Conwell travel and other Seminary expenses. Since it is not possible to anticipate all of the situations that individuals may encounter in conducting Seminary business, these policies are designed to allow for some flexibility in addressing unique circumstances. As a general guideline, it is expected that individuals will interpret these policies in a manner that keeps expenses to a minimum and fairly assigns the costs of business-related activities to Gordon-Conwell.

The primary responsibility for adherence to these policies rests with the individual, as well as the Cost Center Managers and supervisors who are authorizing and approving travel and other expenses. Individuals should bear in mind that government agencies, as well as other observers may perceive certain expenditures as being excessive or inappropriate in the context of a regulatory audit, an IRS audit, or other similar review of Gordon-Conwell activities. Thus, moderation and discretion should guide individuals’ decisions to incur expenses on Gordon-Conwell’s behalf.

Scope

These policies affect all faculty, administrators, staff, students, and GCTS guests and visitors incurring non-compensation Seminary expenses or purchasing goods or services. It also affects every individual who reviews, approves, or records non-compensation financial transactions on behalf of Gordon-Conwell.
Allowable Seminary Expenses

In general, this policy ensures appropriate use of Gordon-Conwell funds in support of its mission, follows Generally Accepted Accounting Principles (GAAP) and complies with Internal Revenue Service ("IRS") and other federal, state, and local rules and regulations.

In order to be paid directly by Gordon-Conwell or reimburse an individual, a Seminary expense must be:

- **Necessary** to perform a valid business purpose fulfilling the mission of Gordon-Conwell
- **Reasonable** in that the expense is not extreme or excessive, and reflects a prudent decision to incur the expense
- **Appropriate** in that the expense is suitable and fitting in the context of the valid business purpose
- **Allowable** according to the terms of any federal regulation, sponsored contract, or Gordon-Conwell policy

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Basics

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Type of Expenses

There are two main type of expenses:

- Travel & Entertainment Expenses (please see Part II – Travel & Entertainment)
- Vendor Payments (please see Part III – Vendor Payments)

Payment Methods

- Reimbursements under $100, may be requested to be paid in cash through the Cashier’s window.
- Reimbursements greater than $100 to employees are required to be directly deposited via electronic fund transfer ("EFT") into the employee’s bank account.
- Payments and reimbursements to vendors or GCTS visitors and guests will be made by EFT (preferred) or by check through Accounts Payable.

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What Forms to Use

- Expense Reimbursement Form (Appendix A)
- Petty Cash Form (Appendix B)
- Accounts Payable Request Form (Appendix C)
- Missing Receipt Form (Appendix D)
- Pre-Trip Authorization Form (Appendix E)
- Employee Gift/Award Form (Appendix F)
- Account Code Summary (Appendix G)
Timeliness of Submission

Expenses need to be submitted within a reasonable period of time but no later than 60 days from which they are incurred. In order for Gordon-Conwell to be in compliance with IRS regulations, any requests for reimbursement beyond 60 days must attach an explanation of the reason for the tardy submission and must be approved by the Controller. Depending on the facts and circumstances of the situation, late reimbursement requests may not be reimbursed or may need to be included in the employee’s IRS Form W-2 as taxable compensation.

Support Documentation Needed (General)

Individuals are required to submit documentation for payment or reimbursement of expenses. Documentation should clearly specify the following about the transaction: amount, date, location, and what the expense was for. Acceptable types of documentation include: contracts, receipts, canceled checks or bills marked paid by the vendor, etc.. Credit card statements are not considered adequate documentation of expenses.

Documentation is not required for expenses less than $10.00.

If documentation is not provided, the employee may be requested to contact the vendor for supplemental documentation (copies of receipts, etc.). In rare cases, if documentation is not available, a Missing Receipt Form (Appendix D) must be filled out with written explanation of why the documentation cannot be provided and must be signed by the employee and his/her immediate supervisor (see below for details). Repeated use of the Missing Receipt Form may be discussed with the employee’s manager. The completed Missing Receipt Form should be included with the Expense Reimbursement Form and submitted to Financial Services for processing.

Lack of documentation for high cost items will be handled on a case-by-case basis and depending on the facts and circumstances of the situation, may not be reimbursed or may need to be included in the employee’s IRS Form W-2 as taxable compensation.

When compiling an Expense Reimbursement Form, record all expenses in chronological order and attach receipts in matching order. If receipts and totals are out of order, this may delay processing your payment.

Account Codes

When an Expense Reimbursement Form, Petty Cash Form, Accounts Payable Request Form, or vendor invoice are submitted, the Cost Center manager or the person making the request is responsible for providing all proper account codes and the amount to be charged to each. If an account code is not included, the request may be returned for completion and may cause the payment to be delayed.

Charges to an account for which the person making the request is not authorized to approve expenditures must be authorized by the Cost Center Manager in question prior to submittal to Accounts Payable. Authorization may be via email (please attach) or physical signature.

See Appendix G for an Account Code Summary. A complete list may be requested from the Financial Services Office.
Approval Authority

Employees confirm by the submission of their expenses that those expenses are accurate, valid Gordon-Conwell business expenses, and have not and will not be reimbursed by another entity. Expense Reimbursement Forms are certified (signed) by the employee and approved (signed) by his/her immediate supervisor or a more senior manager in the department who has the authority to approve charges to the particular account(s). Other faculty, administrators, or staff cannot sign off on expense reports unless they directly oversee that person. President’s Cabinet members should submit their Expense Reimbursement Forms to the Controller for approval.

If the supervisor is not in the office to sign the Expense Reimbursement Form, the employee should email a completed copy of the Expense Reimbursement Form to the supervisor for their review. The supervisor can then email their approval back to the employee, who should include a copy with their Expense Reimbursement Form and other supporting documentation. Alternatively, if the supervisor will be on extended vacation, sabbatical, or leave of absence, they may delegate (in writing) his or her signature authority to another individual for that timeframe – please notify the Manager of Financial Services.

If the reimbursement is compiled by someone other than the employee, the employee is responsible for reviewing and signing the completed report. Supervisors that authorize reimbursements are accountable for all expenses made by their employee. Both supervisor and employee are responsible for any inappropriate expenses. Consequences may range, depending on severity, from written warnings to termination.

Reimbursement for non-employees should use the Expense Reimbursement Form (Appendix A) and must be approved by an employee who has knowledge of the expense and signature authority for the accounts to be charged.

Signature Approvals

**Expense Reimbursement Form and Petty Cash Form** – Two signatures, one from employee and one from immediate supervisor (see above for details), unless:
- Accounts are being charged to someone else’s Cost Center. Then the other Cost Center Manager needs to sign.

**Accounts Payable Request Form** - One signature if the following criteria are met:
- Requested check is not being made out to the requestor (cash advance, etc.)
- Legal documentation is attached to the request (contract, invoice, etc.)
- Check is not being delivered to the requestor (in person, on-campus mailbox, or requestor's off-campus address). Otherwise, Accounts Payable Requests need two signatures (requestor and requestor's supervisor)

**Invoices** - One signature from Cost Center Manager, unless:
- Invoice is being charged to someone else's Cost Center. Then the other Cost Center Manager needs to sign.
- 2nd signature is not required for Cost Centers who normally charge other Cost Centers (i.e. IT, Media Services, Food Services, Mailroom, etc.).
**Missing Receipt Form** – Two signatures, one from employee and one from immediate supervisor.

**Pre-Trip Authorization Form** – Three signatures, one from employee, one from immediate supervisor, and one from the employee’s Vice-President or Campus Dean.

**Employee Gift/Award Form** – Two signatures, one from employee requesting reimbursement and one from the Cost Center Manager that is paying for the gift/award.

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**Accounts Payable Processing Timing**

Upon submission of a complete request, including completed forms, required approvals, proper account codes, and all required supporting documentation, Accounts Payable has 8 business days to process and pay invoices and reimbursements. If all paperwork is not filled out completely or if the vendor is new and an IRS Form W-9 is not provided, the process and payment time may be delayed (see Section III for more information regarding IRS Form W-9s). It is the responsibility of the department or person requesting payment to submit a complete request in a timely manner that does not put the Seminary at risk for incurring late charges, cause vendor issues, or require unnecessary Rush Checks (see below).

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**Rush Checks**

On rare occasions, a rush check request (submitted after 12 noon the business day prior to a check run) may only be processed at the last minute or outside of a regular check run, if approved by the Controller or CFO. All appropriate paperwork and authorizations still need to be provided.
Part II – Travel & Entertainment (T&E)

General

Many faculty, administrators, staff and trustees are expected to travel as part of their normal work responsibilities. We appreciate employees’ and trustees’ willingness to do this as part of their Seminary-related responsibilities and ministry. As such, the Seminary has established policies and procedures relating to travel.

The Seminary will reimburse all reasonable business-related expenses of employees and trustees while traveling on seminary business and relies on its employees’ and trustees’ personal responsibility to ensure the appropriate use of funds, accurate accounting, and documentation of expenses. Gordon-Conwell reimburses its employees and trustees under an accountable plan, as defined by the IRS.

The Seminary’s policy regarding expense reporting for employees and trustees requires prompt accounting, which is sound business practice and required by the IRS. Expenses need to be submitted in a timely manner (within 60 days from which they are incurred). Employees should utilize the Expense Reimbursement Form (Appendix A) to submit expenses, with all necessary documentation and supervisory approval to Accounts Payable for processing. Trustees are encouraged to use the Expense Reimbursement Form provided by the Office of the President and to submit their requests for reimbursement to the President’s Office.

Please note that employees should contact the Financial Services Office with any questions.

Travel Related Expenses

Travel Authorization

Each department is responsible for making its own travel arrangements. Employees must complete the Pre-Trip Authorization Form (Appendix E) for all trips that include an overnight stay of one night or more, and obtain approval from their immediate supervisor and their Vice-President or Campus Dean before securing airfare, hotel accommodations, conference registration, etc. The Pre-Trip Authorization Form should be submitted with the Expense Reimbursement Form and supporting documentation to Accounts Payable for reimbursement.

Air Travel

To ensure good stewardship of Seminary funds and as a matter of sound business practices, air travel is generally restricted to commercial airlines and economy class seating. The traveler should do due
diligence when purchasing any air travel by searching for the least expensive, safest, and most convenient flights available, while keeping good stewardship in mind and seeking to minimize add-on fees. If the traveler would like to use frequent flyer miles or personally pay for upgrades, that is allowable.

If a trip or flight is cancelled, any previously reimbursed amounts need to be refunded to the Financial Services Office. If a credit will be rolled forward to a future GCTS business-related trip, please notify the Financial Services Office by email regarding this plan.

✓ Documentation Needed:
- Receipt or e-ticket/confirmation that includes name of traveler, dates of travel, flights/destination, and the full cost of ticket.
- An unconfirmed quote/itinerary is not sufficient documentation.

Driving vs. Flying

When an employee or GCTS vendor or guest chooses to drive instead of fly, when flying is the normal mode of transportation for the trip, GCTS will reimburse the lesser cost of mileage or airfare. Reimbursement request should include support for the cost of both modes of transportation. For example, an employee chooses to drive from Florida to New York for a cohort but flying is less costly, GCTS will reimburse the cost of a flight not the mileage.

Ground Transportation

Automobile & Parking

When traveling by car from home to an airport at the start or end of a trip on a regular workday, per IRS regulations, the individual will be reimbursed for miles in excess of the individual’s normal commute from home to their worksite (i.e. if the individual’s normal mileage from home to GCTS is 10 miles and the mileage from their home to the airport is 30 miles, GCTS will reimburse mileage of 20 miles). If travel to an airport from home is necessary on a non-workday, reimbursement will be made for the entire distance.

Parking at the airport will be reimbursed, however, individuals are urged to use long-term, lower-cost parking lots when available. Airport parking shall be at a reasonable rate in which valet or other special charges are not reimbursed, unless their supervisor deems it necessary.

If public transportation or a cab taken to and from the airport would result in a lower cost (due to the high cost of parking in most cities and airports), the individual is encouraged to take advantage of these savings.

Student provided airport transportation for Seminary-related business should be used by approved personnel. The students who supply this service must be on our insurance list which is managed by the Administrative Assistant to the VP for Finance & Operations/CFO. Students will be reimbursed at the flat, nontaxable rate of $45 per trip.
**Personal Vehicle**

When the use of a personal vehicle is necessary, reimbursement for its use will be at the mileage rate published by the IRS. The mileage reimbursement rate includes the cost of using the vehicle, such as any car repairs, gas charges and any incremental cost for the owner's personal automobile insurance coverage, since it is the primary coverage in case of an accident. It is the obligation of the owner of a personal vehicle being used for Seminary business to carry adequate insurance for his or her protection and for the protection of any passengers. The owner must have at least the state minimum insurance requirements. The current IRS mileage reimbursement rate can be found at: [http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates](http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates)

GCTS does not directly reimburse for the cost of gas for the use of a personal vehicle. The IRS mileage rate includes the cost of gas (see above). Also, GCTS does not reimburse for the cost of repairs to the vehicle; regardless of whether the costs resulted from business travel or whether they resulted from acts of the traveler or another individual.

Reimbursements may be requested for tolls and parking fees when using your personal vehicle for business travel. Gordon-Conwell will not reimburse employees for parking tickets, fines for moving violations, vehicle towing charges, or auto repairs and maintenance.

- **Documentation Needed:**
  - Beginning and ending odometer reading from car driven or
  - Printout from an online map website (MapQuest/Google Maps/etc.) that clearly outlines the trip taken and shows the miles driven.
  - If traveling to or from home on a workday for the business trip, IRS regulations require the miles shall be calculated on distance over and above an employee's normal commute. Please include documentation of your normal commute.

  Example: Employee normally drives to work and home 50 miles round trip but instead drove to an off campus business meeting in the morning (30 miles from home), then to work (40 miles from the business meeting), and then home. The trip will be calculated: 30 miles + 40 miles = 70 miles - 25 miles one way normal commute to work = 45 miles reimbursable.

**Public Transportation**

Public transportation expenses include the cost of taxis, shuttles, airport vans (or car service), subways, buses, rail, and other modes of public transportation. Gordon-Conwell will reimburse the individual for these expenses (including a reasonable tip) while on Seminary business when submitted with proper documentation. (i.e. receipt, boarding pass)

**Domestic Rental Vehicles**

Car rentals should be economical and safe but not extravagant; economy or mid-size is acceptable. The Seminary will reimburse the cost of fuel as opposed to mileage in rental vehicles with proper documentation.
Employees of Gordon-Cowell traveling on Seminary business are covered under the Seminary’s liability insurance. Employees who have Corporate AMEX cards are also covered for collision insurance but all others would need to purchase collision as part of the rental, unless their personal credit card includes this coverage and is used for the rental.

**Rail Travel**

Rail travel should only be used when it costs less than flying or driving, or there is a business-related need to do so. Coach accommodations should generally be used. If a train trip is overnight, the employee’s supervisor must approve any other level of accommodation prior to the trip.

**Lodging**

Individuals should use standard accommodations in reasonably priced hotels. Since hotel reservations are typically guaranteed to assure lodging for late arrivals, individuals are required to cancel these reservations in a timely manner to prevent fees/charges. Gordon-Conwell will not pay expenses due to an individual's failure to cancel guaranteed room reservations, except under extenuating circumstances.

- **Documentation Needed:**
  - GCTS requires an itemized hotel invoice or statement, which reflects all the charges to the room.
  - Any personal charges need to be deducted from the requested reimbursement amount.
  - Due to GCTS’ non-alcohol policy, if food is charged to the room, a detailed extended receipt for the meal is also needed.
  - For pre-paid hotel bills, please provide the receipt provided by the online service (Expedia, etc.). If there are any additional charges at the time of the stay, please provide the detailed hotel bill to support the reimbursement of those additional charges.

**Travel Meals & Entertainment**

**Travel Meals**

Travel meals are defined as meals purchased when on the road or flying to a destination to complete Seminary business or attend a conference. The Seminary does not give per diems and only reimburses for actual costs incurred. Meals purchased should be a reasonable cost of a regular meal and non-alcoholic beverage. Meals should not be excessive and out of ordinary consumption. (i.e. lobster meal at $25 or more a plate is extravagant); exceptions would be on a case by case basis. Any tips should be reasonable and not extravagant and should be recorded on the extended receipt. These meals should be coded as “travel” (Account Code 7431 “Travel, Lodging & Meals”) on the reimbursement form.

**Travel Entertainment Meals**

When the traveler is claiming reimbursement for meals purchased for non-Gordon-Conwell personnel, these meals should be considered “Entertainment Meals” rather than “Travel Meals,” and detail must be provided indicating the names of the other diners and the business purpose for hosting the meal. These meals should be coded as “Entertainment” (Account Code 7434 “Entertainment”) on the reimbursement form.
✓ Documentation Needed for all Meal Reimbursements:

All meal receipts must be the full itemized receipt (extended receipt) and the credit card receipt (if applicable) that notes the amount of tip paid. If the whole bill or just the tip is paid in cash, please annotate the additional amount on the full itemized receipt. Alcohol is not reimbursable; therefore, costs relating to this, including tax and tip, should be deducted from the reimbursement form.

With each receipt submitted, the employee must provide the following:

- Who – actual names of people who were part of the bill
- What – breakfast, lunch, dinner, or other description of the meal paid for
- When – date and time
- Where – restaurant name, town, state, and country (if outside U.S.)
- Why – event name (if applicable), seminary business purpose of the meal or trip

Tips

Tips should be given for a fair and appropriate amount, relating to services and should not be extravagant (i.e. 15-20% of the meal as a guideline).

Incidental & Miscellaneous Expenses

Telephone/Cellular Expenses

Certain positions are allotted a monthly reimbursement for a portion of cellular phone costs, which also covers any costs while traveling. For more information regarding cellular phones, please request a copy of the “Cellular Phone Policy” from the Financial Services Office. For employees who’s position is not allotted a monthly reimbursement, actual business-related cellular phone charges while traveling will be reimbursed.

If Seminary business requires the traveler to be in an international location the Seminary will reimburse for the cost to activate temporary international calling plans. Phone cards may also be reimbursed if they are for international Seminary travel. Proper documentation rules apply.

Personal/Spouse/Family Travel

Combined Personal/Seminary Business Travel

If an employee or trustee is engaged in both business and personal travel activities and the primary purpose of the trip cannot be easily identified (“combined trip”), expenses are reimbursable only for the Seminary business portion of travel. For a combined trip, an employee’s or trustee’s traveling expenses are allocated between the portion of the trip that is for business and portion that is personal. Allocation for transportation costs are made on the basis of time spent on business and on personal affairs. Other Seminary expenses (e.g. meals, hotel) are reimbursable based upon actual charges.

When the trip is primarily personal in nature, travel expenses are not reimbursable even if the employee or trustee engages in some minor business activities while at the destination. However, Seminary expenses (e.g. business meals) incurred while traveling are reimbursable.
When the trip is primarily business in nature, it is recognized that employees or trustees may wish to add personal time, typically before or after the primary purpose of the business trip is accomplished. Unless the personal time is over a weekend or Seminary holiday, the employee will report personal time taken as vacation and/or personal holiday time. When the primary purpose of the trip is business, employees and trustees are eligible for 100% reimbursement of the transportation costs related to the primary business objective – including the round trip airfare. Any transportation, meals, lodging, or other travel costs that are related to personal activities (e.g. a side trip to another city, an extended stay in the same city, etc.) are not reimbursable.

**Travel with Spouse/Family**

We recognize that on occasion, a spouse or other family member may accompany an employee or trustee on Seminary-related travel. Except in the case when the spouse/family member is specifically conducting Seminary-related business, expenses incurred by the spouse/family member are not reimbursable or are potentially taxable. Please see the GCTS Spousal Travel Policy for further information.

**Temporary vs. Indefinite (Greater than 12 months) Travel**

If an individual travel assignment is expected to last longer or does in fact last longer than 12 months, expenses for meals and lodging cannot be considered non-taxable Seminary expenses. Due to the long-term nature of the assignment, the IRS assumes that the traveler has moved his/her tax home to the new place of employment and treats the meals and lodging expenses as personal, requiring that any reimbursements be reported as additional compensation to the employee and subject to tax withholdings. In these exceptional circumstances, the department should contact the Controller in advance of the temporary assignment for more specific information and instructions.

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**Non-Travel Expenses**

**Non-Travel Meals**

**Business Meals**

It is permissible to incur expenses chargeable to Gordon-Conwell for meals provided as part of a local conference, seminar, workshop, presentation, or other similar group meetings when it extends through the usual mealtime(s). Such meals must be reasonable in relation to the nature, duration, and purpose of the meeting. These meals should be coded as “Travel” (Account Code 7431 “Travel, Lodging & Meals”) on the reimbursement form.

**Entertainment Meals**

Entertainment meals are defined as meals taken with students, donors, other employees, or individuals from companies during which specific business discussions or activities take place. In cases where Seminary employees meet over a meal when they are not traveling, the cost of the meal can be considered reimbursable when the primary purpose of the meeting is to conduct business and there is a clear and compelling reason to meet over a meal. Generally, these requirements are met when it is not possible for one or more employees to meet during other working hours and the purpose of the meeting is to conduct
business in accordance with a formal agenda. IRS regulations do not allow for the payment of meal charges incurred by employees who are not traveling away from home unless the above criteria are met and there is a clear benefit to Gordon-Conwell. These meals should be coded as “Entertainment” (Account Code 7434 “Entertainment”) on the reimbursement form.

✓ Documentation Needed for all Meal Reimbursements:

All meal receipts must be the full itemized receipt (extended receipt) and the credit card receipt (if applicable) that notes the amount of tip paid. If the whole bill or just the tip is paid in cash, please annotate the additional amount on the full itemized receipt. Alcohol is not reimbursable; therefore, costs relating to this, including tax and tip, should be deducted from the reimbursement form.

With each receipt submitted, the employee must provide the following:

- Who – actual names of people who were part of the bill
- What – breakfast, lunch, dinner, or other description of the meal paid for
- When – date and time
- Where – restaurant name, town, state, and country (if outside U.S.)
- Why – event name (if applicable), seminary business purpose of the meal or trip

Employee Functions

Functions such as parties to celebrate birthdays, marriages, births, etc. with purchased food or beverages are ordinarily paid for by the employees involved, not by the Seminary. If extenuating circumstances dictate, the department manager may approve the expense for such a function as an appropriate charge to the department as an “entertainment” (Account Code 7434 “Entertainment”) expense. Mileage relating to such events are personal expenses and will not be reimbursed.

Information Technology (IT) Purchases

Information Technology (IT) related purchases should be handled by the IT Department, due to the significant discounts they have negotiated with specific vendors. This is especially true for all computer and large IT equipment purchases.

Any IT purchase (including computers) greater than $100, must go through the IT Department or be pre-approved by the IT Department, otherwise they will not be reimbursed.

Professional Development

Expenses incurred in attending professional development programs may be allowable. Departments determine who may attend such programs at the Seminary’s expense. Departments should ensure that the content of the program is of a substantive nature which directly relates to the employee's current or anticipated job responsibilities.

Travel costs and fees associated with continuing education credits required to maintain a professional certification that is not directly related to the employee’s current position are not allowable Seminary expenses.
Recruiting & Visitor Expenses

When Gordon-Conwell is covering the cost of travel, room and board, and other expenses of visitors and recruits (to be hereinafter referred to as visitors), the GCTS Expense Policy applies to their expenses as well. Visitors must adhere to the same reasonableness standards and submit required documentation supporting expenditures. It is the responsibility of the sponsoring department to make visitors aware of the Seminary’s policies.

Reimbursement of the visitor’s expenses will be made in the normal manner once a completed Expense Reimbursement Form has been reviewed and approved. GCTS will reimburse the travel costs of students and non-employees (such as job applicants, lecturers, consultants and other individuals) when required by authorized contractual agreement or when approved in advance by department manager or Vice President. Reimbursement will be made in accordance with these policies.

New Employee Relocation

When deemed appropriate by the President’s Office or Vice President for Academic Affairs Office, and authorized in writing, certain types of moving expenses can be paid or reimbursed. IRS regulations may require the payments or reimbursements to be treated as additional compensation to the employee, subject to both income and employment tax withholding. If the expenses paid by Gordon-Conwell qualify as deductible moving expenses and are supported by receipts or other appropriate documentation, the payments are not required to be reported on the employee's IRS W-2 Form. Guidelines for determining taxability are based on the IRS rules. Please refer to IRS Publication 521 Moving Expenses found on: [http://www.irs.gov/pub/irs-pdf/p521.pdf](http://www.irs.gov/pub/irs-pdf/p521.pdf) and direct any specific questions to the Controller.
Part III – Vendor Payments

Invoices, Statements, Contracts, and Other Vendor Payments

Many departments work directly with outside vendors to accomplish their mission. Whenever possible, it is preferable to have the vendor invoice GCTS instead of the department paying the vendor directly and subsequently requesting reimbursement. There are times when a vendor requires direct payment or needs to charge a credit card on a recurring basis (usually monthly). See Credit Cards section in Part IV (Other) for further details.

Requests for payment can come in many forms (invoices, contracts, statements, etc.). Depending on the form of payment request, the following sections describe what Accounts Payable needs to make the payment.

Invoices

Departments that receive invoices from vendors for services they have performed or products they have delivered, need the following for the invoice to be paid:

✔ Documentation Needed:
  - Authorization signature from the Cost Center Manager being charged. This can be written on the invoice rather than attaching an Accounts Payable Request Form.
  - Full account code(s), including project code (if applicable), and the amount to be charged to each account code. This can be written on the invoice, rather than attaching an Accounts Payable Request Form.
  - Any related written agreement or supporting documentation to support the amount charged on the invoice.
  - Completed IRS Form W-9 or IRS Form W-8BEN, unless one is already on file with Accounts Payable (confirm this with the Financial Services Office). See below IRS Form W-9 and IRS Form W-8BEN Requirements section for further details.

Monthly Recurring Invoices

Departments that receive regular recurring invoices (usually monthly) from vendors should coordinate with Accounts Payable regarding documentation needed. Authorization signature and full account codes are usually still needed. There are some invoices (i.e. utilities) which Accounts Payable will code for the department.

Statements

Some vendors will send monthly account statements in addition to invoices. Due to the risk of duplicate payment, Accounts Payable will not make payment from a statement, unless the related invoices are also attached.
Written Agreements

When purchasing any type of service or non-routine product, a written agreement needs to be setup and signed with the vendor. This is for the protection of Gordon-Conwell for legal, financial, and business relational reasons, and to ensure the clarity of what is being agreed to. This is especially important when purchasing services from an independent contractor, such as a guest speaker or musical performance. See Worker Classification section regarding determining who is considered an employee versus an independent contractor, especially for individuals who also are considering employees in other roles at the Seminary (adjuncts, Doctor of Ministry mentors, etc.).

If the department or vendor does not have a standard written agreement, please contact the Financial Services Office for copies of a template. Financial Services has both a short-form template and long-form template, depending on the needs of the agreement. Please coordinate with the Vice President of Operations & Finance/CFO regarding signing any large contracts or legal agreements.

When contracting for services that are $500 or more, a written agreement is needed. The written agreement needs to outline the key factors of the agreement, the amount or rate that will be paid, and be signed by (or reflect agreement by) both GCTS and the service provider.

When contracting for services that are less than $500, a written agreement is encouraged but a simple email or other documentation that specifies the amount to be paid for the service will suffice.

In instances when vendors do not provide invoices for their services, in order to initiate payment to a vendor for the services they have performed, Accounts Payable needs the following documentation to make the payment:

✓ Documentation Needed:
  • Completed Accounts Payable Request Form (Appendix C).
  • Copy of the signed written agreement ($500 or greater) or other documentation (less than $500).
  • Completed IRS Form W-9 or IRS Form W-8BEN, unless one is already on file with Accounts Payable (confirm this with Financial Services Office). See below IRS Form W-9 and IRS Form W-8BEN Requirements section for further details.

Other Vendor Payments

In instances where the above payment request documentation is not provided, please contact the Financial Services Office regarding documentation to make the payment. Generally, the following will still be required, however, exceptions will be considered depending on the specific circumstances:

✓ Documentation Needed:
  • Completed Accounts Payable Request Form (Appendix C).
  • Other documentation to support the amount needed to be paid.
  • Completed IRS Form W-9 or IRS Form W-8BEN, unless one is already on file with Accounts Payable (confirm this with Financial Services Office). See below IRS Form W-9 and IRS Form W-8BEN Requirements section for further details.
Honorariums, Stipends, Scholarship Payments, and Cash Awards

Honorariums and Lecture/Scholar Stipends

When requesting payment for an honorarium or lecture/scholar stipend to be paid to a non-employee, the requirements included in the above Contracts and Other Agreements section need to be followed.

Honorariums and lecture/scholar stipends paid by check must be mailed instead of hand delivered. Exceptions to this policy must be approved by the Controller.

GCTS may only pay honorariums and other payments to the vendor or independent contractor with whom GCTS is contracted and who’s name is specified in the contract or written agreement. If someone wants their payment to be paid to an individual or organization different than the one with whom Gordon-Conwell is contracted, they must handle that separate from their payment for services to GCTS. In addition, their payment may still be taxable and they may receive an IRS Form 1099-Misc from GCTS.

If someone wants to donate their honorarium or other payments to Gordon-Conwell, due to IRS regulations, they will need to handle that separate from their payment for services to GCTS. In addition, their payment may still be taxable and they may receive an IRS Form 1099-Misc from GCTS.

Stipends to Employees

Stipends to employees, which include adjuncts, must be paid through Payroll. Please contact Human Resources for required documentation and any questions regarding worker classification.

Scholarship Payments

Scholarships are generally awarded to students by the Financial Aid Office and applied directly to the individual’s student account.

In limited instances, a scholarship may be paid directly through Accounts Payable. Please contact the Controller regarding tax notification and possible tax withholding issues.

Cash Awards

All cash awards to non-employees will be reported, as required, to the IRS on IRS Form 1099 (US citizens) or Form 1042S (non-residents). In addition, all cash awards paid to non-residents are subject to 30% withholding of federal income tax at the time the payment is processed; unless the country of origin has a tax treaty with the United States (contact the Financial Services Office with questions). Follow the above Other Vendor Payments section requirements to request payment of the cash award.
IRS Form W-9 and IRS Form W-8BEN Requirements

The IRS Form W-9 “Request for Taxpayer Identification Number and Certification” and IRS Form W-8BEN “Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)” forms are required by the IRS for collecting non-employee’s Tax Identification (TIN) or Social Security Number (SSN) and verifying the federal tax classification of the vendor’s business.

Due to IRS regulations and the nature of the Seminary’s business structure, Gordon-Conwell’s policy is that all vendors and individual payments that are not reimbursements (employees) or student-related payments (if their SSN is on file in CAMS) must have IRS Form W-9 on file with Accounts Payable.

If there is a new vendor, IRS Form W-9 must accompany any request for payment (Petty Cash Form, Accounts Payable Request Form, vendor invoice, etc.). Payments to vendors outside of the United States or to non-US citizens must use IRS Form W-8BEN in place of IRS Form W-9. IRS Form W-9 and IRS Form W-8BEN are not required for employee reimbursements, payroll advances, or student account withdrawals.

If total payments to a vendor are $600 or greater during a calendar year, an IRS Form 1099-MISC “Miscellaneous Income” is required to be submitted to the IRS and a copy provided to the vendor, unless the vendor’s federal tax classification relieves the Seminary of this requirement.

A completed IRS Form W-9 must include:

- Name (as shown on the vendor’s income tax return)
- Business name (if different from the Name)
- Check appropriate box for federal tax classification
  - Limited Liability Companies must include their tax classification (C=C corporation, S=S corporation, P=partnership)
- Address, City, State, and ZIP code
- Taxpayer Identification Number (TIN): Social Security Number (SSN) or Employer Identification Number
- Certification: The form must be signed by the vendor and dated.


A completed IRS Form W-8BEN must include:

- Name of individual who is the beneficial owner
- Country of citizenship
- Permanent residence address, City, State, Country and Postal Code, if applicable
- Mailing address, if different from above
- U.S. taxpayer identification number: SSN or individual TIN (ITIN)
- Claim of Tax Treaty Benefits
- Certification: The form must be signed by the vendor and dated.
Blank IRS Form W-8BEN can be acquired from the Financial Services Office or online at http://www.irs.gov/pub/irs-pdf/fw8ben.pdf IRS Form W-8BEN instructions can be found online at http://www.irs.gov/pub/irs-pdf/iw8ben.pdf

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**Worker Classification**

The determination of whether a worker is considered an employee or independent contractor is a technical area that is generally handled by the Human Resources Department. However, the following three factors can assist in determining if an individual could be considered an independent contractor:

- The individual must be free of Gordon-Conwell’s “control and direction” in performing the job;
- The individual’s service must be outside Gordon-Conwell’s “usual course of business”; and
- The individual must routinely work in an “independently established trade, occupation, profession or business of the same nature as that involved in the service performed.”

In addition, the law requires that we must have a written agreement with any individual for whom we wish to claim independent contractor status.

The determination of whether an individual is considered an employee or an independent contractor is handled by the Human Resources Office. Please contact the Human Resources Office for further details.

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**Cash Gifts, Gift Cards, Gift Certificates, and Tangible Gifts**

**Cash Gifts, Gift Cards and Certificates, and Tangible Gifts to Employees**

Gift cards, gift certificates, and cash gifts given to employees are considered by the IRS as cash equivalents and, therefore, regardless of the amount, need to be included in the employee’s annual wages and included on their annual IRS Form W-2 as taxable income.

✔ Documentation Needed:

All requests for reimbursement of the purchase of gift cards or gift certificates and payment of a cash gift must include a fully completed “Employee Gift/Award Form” (Appendix F) that includes each employee receiving the gift. This form will be forwarded to Payroll for inclusion in each the employee’s taxable wages. The applicable FICA, Medicare, and federal and state income tax withholdings will be applied to the gift amount and will be deducted from the employee’s regular wages.

Tangible gifts (not including gift cards, gift certificates, and cash gifts) are also taxable if the fair market value of the tangible gift is $100 or greater. If a tangible gift is given to the same employee multiple times in one year, then the total of all tangible gifts need to be less than $100 to be non-taxable.
Documentation Needed:

All requests for reimbursement of tangible gifts greater than $100 must include a fully completed “Employee Gift/Award Form” (Appendix F) for each employee receiving the gift. This form will be forwarded to Payroll for inclusion in each employee’s taxable wages. The applicable FICA, Medicare, and federal and state income tax withholdings will be applied to the gift amount and will be deducted from the employee’s regular wages.

The only exception to the above tangible gift policy is for the employee Service Awards Program. Any changes to this program need to be reviewed for compliance with IRS regulations.

**Cash Gifts, Gift Cards and Certificates, and Tangible Gifts to Non-Employees**

This policy applies to gifts purchased with Seminary funds for non-employees only. Gifts given to students, who are also employees, must comply with the policy regarding gifts to employees. Gifts given to students by a department for which they are a student worker, must comply with the policy regarding gifts to employees. Gifts given to students by a department for which they are not a student worker, must comply with the policy regarding gifts to either non-employees or volunteers, depending on the amount of the gift.

Per IRS regulations, in the event that a department chooses to provide a gift in lieu of payment to an individual, the gift may be taxable. The following procedures should be followed when purchasing gifts for non-employees:

- **Cash, Checks, Gift Cards, and Gift Certificates** These items are considered cash and/or cash equivalents and are always taxable to the recipient, regardless of the value. If a department wishes to provide a non-employee with a gift of cash or cash equivalent (gift card, gift certificate, etc.), the department must collect an IRS Form W-9 from the gift recipient, as well as a written acknowledgement from the recipient that the gift was received. In the event that the total value of all gifts (and other payments) received equal or exceed $600 during a calendar year, the items will be reported as taxable income to the recipient on IRS Form 1099-MISC.

  - **Documentation Needed:**
    
    The purchase receipt, IRS Form W-9, and acknowledgment of receipt by the recipient must be provided to the Financial Services Office in accordance with the Seminary’s reimbursement policies. Failure to submit all documentation in a timely manner will result in the value of the gift being imputed as taxable income to the employee that purchased the gift.

- **Tangible Gift Items with Aggregate Value $100 or Greater** In the event that a department wishes to purchase a tangible gift item in lieu of payment for a non-employee with a value $100 or greater, the department must collect IRS Form W-9 from the gift recipient. In the event that the total value of all gifts (and other payments) received equal or exceed $600 during a calendar year, the items will be reported as taxable income to the recipient on IRS Form 1099-MISC.
Documentation Needed:
The purchase receipt and IRS Form W-9 must be provided to the Financial Services Office in accordance with the Seminary’s reimbursement policies. If proper documentation is not obtained the value of the gift may be imputed as taxable income to the employee that purchased the gift.

- **Tangible Gift Items with Aggregate Value Under $100** In the event that a department wishes to purchase a tangible gift item in lieu of payment for a non-employee with a value of less than $100, IRS Form W-9 is not required, however, all other reimbursement policy requirements must be followed.

- **Tangible Gifts Provided on a Routine Basis** If a department chooses to provide gifts to a non-employee multiple times in one year or the expected combination of tangible gifts and other payments will be $100 or greater, the procedures outlined in the section regarding “Tangible Gift Item with Aggregate Value $100 or greater” must be utilized. In the event that the total value of all gifts (and other payments) received equal or exceed $600 during a calendar year, the items will be reported as taxable income to the recipient on IRS Form 1099-MISC.

**Cash Gifts, Gift Cards and Certificates, and Tangible Gifts to Volunteers**

This policy applies to gifts purchased with Seminary funds for Gordon-Conwell volunteers only. A Gordon-Conwell volunteer, as referenced in this policy, is an individual who is not being paid for other services to Gordon-Conwell as an employee or a non-employee. In addition, students may be considered Gordon-Conwell volunteers, if they are not employees and, if the volunteer service is not for a department of the Seminary for which they are also a student worker.

If an individual is a Gordon-Conwell volunteer, they may receive non-reimbursement related “Thank You” gifts up to an annual aggregate value of $50 or less in the form of gift cards, gift certificates, cash gifts, and tangible gifts. If the annual aggregate value is greater than $50, then either the policy for employee or non-employee gift purchases must be followed, depending on the worker classification of the service provided to the Seminary. Other requirements may be necessary, if the annual aggregate value of the gifts is greater than $50 and the individual’s service is categorized as that of an employee.

Documentation Needed:
The purchase receipt and a list of all recipients must be provided to the Financial Services Office in accordance with the Seminary’s reimbursement policies. Failure to submit all documentation in a timely manner will result in the value of the gift being imputed as taxable income to the employee that purchased the gift.

**Charitable Gifts**

Gifts given to non-employees that are not in lieu of payment (i.e. charitable gifts) may only be given to other non-profit 501(c)3 organizations or governmental entities. They should not be an expected “payment” in exchange for a service provided by the entity. In this case, an IRS Form W-9 is not required, however, all other reimbursement policy requirements must be followed.
Other Seminary Expenses

Membership, Dues, and Subscriptions

Fees for individual memberships in business associations, as well as fees for magazine, newspaper, or newsletter subscriptions, are allowable, if approved. Individual membership in professional associations or other costs incurred to maintain professional certifications or licenses that are directly related to the employee’s current position and have a clear business benefit to Gordon-Conwell are allowable.

The cost of memberships in athletic clubs, faculty clubs, social clubs, fraternal orders, or other similar organizations generally do not qualify as Seminary expenses. Employees must pay for these memberships personally, unless there is a clear business benefit and the primary purpose of the membership is to benefit the Seminary. In these special instances, they must be pre-approved by a Dean, Vice-President, or President. The Controller and Manager of Financial Services must be notified when memberships are approved to ensure appropriate tax reporting and documentation.

Cellular Phone, Internet, & Tablets

Approval of partial reimbursement for the purchase of a cellular phone, tablet device (iPad, etc.), internet service, and cellular/tablet service and data plan is only considered if the following requirements are met:

- The payment is not for compensation purposes.
- The service is an integral part of performing duties of job description
- Job description requires contact outside of the office on a regular basis
- Job description requires on-call outside of normal work hours
- Cost Center Manager, Controller, and Chief Information Officer (CIO) deem appropriate

Please request a copy of the “Cellular Phone Policy” from the Financial Services Office for further details.
Part IV – Other

Credit Cards

American Express (AMEX)

Seminary issued American Express credit cards are to be used primarily for travel and entertainment expenses. There are specific restrictions on entertainment expenses as detailed below.

The employee is responsible for submitting expense reimbursement requests in a reasonable period of time but no later than 60 days from which they are incurred. The employee is also responsible for making the payment to American Express on time. Depending on the facts and circumstances of the situation, late fees are not reimbursable and are the employee’s responsibility.

If unsubstantiated charges are not reconciled within 60 days, they may not be reimbursed or may need to be reported to the Payroll Office as taxable compensation and the appropriate taxes will be withheld from the employee.

For the limited number of employees that GCTS pays their AMEX bill directly, the appropriate expense documentation (see related sections in GCTS Expense Policy) must be submitted to Accounts Payable with a completed Expense Reimbursement Form (Appendix A) within 5 business days of the AMEX statement closing date. Failure to submit the required documentation in a timely manner may result in the revocation of the AMEX card or the requirement of the employee to pay AMEX directly (see above requirements). If a late fee is incurred due to tardy submission to Accounts Payable, it is the employees’ responsibility to pay the fee.

In the event that the credit card policies and procedures are violated or the account becomes delinquent, the card holder may be notified by the Manager of Financial Services, the Controller, or Vice President for Operations and Finance/CFO about the violation. Gordon-Conwell reserves the right to revoke card holder privileges depending upon the severity of misuse or delinquency.

If the card is lost, stolen, has fraudulent transactions, or otherwise is compromised, please contact AMEX first and then notify the Controller.

Allowable Charges:
The following is a list of allowed charges for the Seminary credit card. This list is not meant to be comprehensive but should provide the user with guidance on the appropriateness of charges.

- Airfare/Rail
- Checked baggage fees
- Car Rental
- Car Service
- Taxi Cabs
- Gasoline (for rental cars only)
- Parking
- Tolls
- Shuttles
- Hotel Expenditures
- Business Meals
- Conference Registration and other materials
- Webinars
- Membership Dues to Professional Organizations
- Office supplies (Staples and WB Mason should go through GCTS’ corporate account to avoid sales tax and receive discounted pricing)

Disallowable Charges:
The following list of disallowed charges is not meant to be comprehensive but should provide the user with guidance on the appropriateness of charges. Personal purchases, regardless of dollar amount, are not allowable on Seminary issued credit cards.

- Airline Clubs
- Childcare Expenses and Pet Boarding
- Expenses associated with an employee’s spouse or other family member, unless they are on Seminary business
- IT purchases greater than $100, including computers (all IT purchases greater than $100 must go through the IT Department)
- Movies (including in room movies)
- Parking or Traffic Violations
- Personal Entertainment
- Personal expenses

Citizens / BB&T Bank Cards

Seminary issued Citizens and/or BB&T bank cards are to be used primarily for department charges. Please note that personal purchases, regardless of dollar amount, are not allowable on Seminary issued credit cards.

The department is responsible for submitting the appropriate expense documentation (see related sections in GCTS Expense Policy) to Accounts Payable with a completed Expense Reimbursement Form (Appendix A) within 5 business days of the credit card’s statement closing date. Failure to submit the required documentation in a timely manner may result in the revocation of the card
If unsubstantiated charges are not reconciled within 60 days, an explanation must be submitted to the Controller. Depending on the facts and circumstances of the situation, the unsubstantiated charges may be reported to the Payroll Office for inclusion as taxable income and the appropriate taxes will be withheld from the employee.

In the event that the credit card policies and procedures are violated or the account becomes delinquent, the card holder may be notified by the Manager of Financial Services, the Controller, or Vice President for Operations and Finance/CFO about the violation. Gordon-Conwell reserves the right to revoke card holder privileges depending upon the severity of misuse or delinquency.

If the card is lost, stolen, has fraudulent transactions, or otherwise is compromised, please contact Citizens or BB&T first and then notify the Controller.

Cash Advances

Gordon-Conwell will provide cash advances to faculty, staff, and students traveling on authorized business to cover incidental out-of-pocket costs, such as taxi fares, bus fares, tips, parking costs, and other cash expenses which cannot readily be charged to a corporate credit card. Cash Advances are a privilege and only granted to those individuals who have been approved. Cash advances are generally discouraged; regular travelers are encouraged to obtain a corporate card for business travel expenses.

- Cash advances should be requested at least 8 business days in advance of need but not earlier than 30 days prior to need.
- An employee may have only one outstanding cash advance at any time. Limited exceptions to this may be approved by the Manager of Financial Services.
- Cash advances must never be used to cover personal expenses or any activity which is the sole responsibility of the employee or student.
- The Controller may revoke an individual’s privilege to obtain cash advances if it is determined that an employee or student has abused Seminary policy.
- Employees and students must immediately return the entirety of the cash advance to the Cashier’s Office when a trip, activity, or event has been canceled or has been postponed for more than ten business days.
- Cash advance settlements must provide adequate documentation to substantiate the Seminary Expenses covered by the cash advance, as required by the IRS, in order to avoid the reporting of the cash advance payments as taxable income to the employee or student (i.e. The total advance should equal receipts provided plus any remaining cash).

To request a cash advance, please complete the following requirements:

- Cash advance requests of a $100 and under are requested by use of the Petty Cash Form (Appendix B). The Petty Cash Form must be fully completed, including the reason for the advance,
Unsettled appropriate employee personal are signatory cashing submission situation, return cash be notified. Cash is returned for advance date for which the cash advance was provided. See below regarding Unsettled Cash Advances.

- Cash advances over $100 should be requested through Accounts Payable on an Accounts Payable Request Form (Appendix C). The form should have the payee’s name, purpose of advance, cash advance box checked, and account codes fully completed. The form must also be signed by the requestor and supervisor and then submitted to Accounts Payable for approval and disbursement. An EFT or check will be provided within 8 business days and sent to the payee. The payee must collect all receipts related to the advance and return them to Accounts Payable within 60 days of the event or trip return date for which the cash advance was provided. Any unused money must also be returned. See below regarding Unsettled Cash Advances.

Unsettled Cash Advances

Employees and students who have not settled their cash advances by the anticipated settlement date will be notified via e-mail that the settlement is overdue. The first notice is sent 15 days after the event or trip return date for which the cash advance was provided. The second notice is sent 30 days after the event or trip return date for which the cash advance was provided and copied to the employee’s supervisor. The final notice is sent 45 days after the event or trip return date for which the cash advance was provided and copied to the employee’s supervisor and human resources.

If a cash advance was provided and the settlement is not completed within 60 days after the event or trip return date for which the cash advance was provided, an explanation of the reason for the tardy submission must be submitted to the Controller. Depending on the facts and circumstances of the situation, the cash advance may be reported to the Payroll Office for inclusion as taxable income and the appropriate taxes will be withheld from the employee. Any future request for a cash advance by the employee or student may be denied.

Check Cashing

Students and employees may cash checks through the Cashier with a limit of $100 per check per day. All personal checks should be written to “Gordon-Conwell Theological Seminary” or to “Cash”. All 3rd party checks must be signed by the person whose name is in the “Pay to the order of” field and then in the signatory area on the back also write “forward to Gordon-Conwell Theological Seminary”. Checks that are returned for “Non-Sufficient Funds (NSF)” or “Closed Account” will be charged a fee in the amount of $35. If three NSF/Closed Account checks occur within a year the person will not be able to use the check cashing service for one year from date of debt paid in full. Check cashing is only for US currency.
Part V – Forms and Instructions

**EXPENSE REIMBURSEMENT FORM**  APPENDIX A

**PETTY CASH FORM**  APPENDIX B

**ACCOUNTS PAYABLE REQUEST FORM**  APPENDIX C

**MISSING RECEIPT FORM**  APPENDIX D

**PRE-TRIP AUTHORIZATION FORM**  APPENDIX E

**EMPLOYEE GIFT/AWARD FORM**  APPENDIX F

**ACCOUNT CODE SUMMARY**  APPENDIX G
Appendix A

Expense Reimbursement Form
Expense Reimbursement Form

NAME: ID #:

EXPENSES FOR PERIOD:

<table>
<thead>
<tr>
<th>PERSONAL VEHICLE MILEAGE</th>
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| DATE | OTHER EXPENDITURES (ATTACH ALL RECEIPTS) | AMOUNT |
|      |                                             |        |
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**Required Who, When, Where, & Why on Business Meals**

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Employee:

Supervisor (Print):

Supervisor (Signature):

Financial Services:

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**TOTAL EXPENSES $**

Less: Advances

**TOTAL REIMBURSEMENT $**

TOTAL $
Expense Reimbursement Form Instructions

A completed Expense Reimbursement Form (Appendix A) includes the following:

- **Name:** Fill in who the reimbursement is for and their GCTS ID #, if applicable.
- **Expenses For Period:** Fill in the period of time or purpose of the reimbursement (reason for trip, event name, etc.)
- **Personal Vehicle Mileage:** Enter the mileage traveled less normal commute, if applicable. See Personal Vehicle section for more details. Calculate the reimbursement amount based on current IRS mileage reimbursement rate.
  - **Date:** Enter the date(s) of the trip (record multiple trips in chronological order).
  - **Description:** Enter a descriptive reason for the trip.
  - **Odometer Start/Finish/Total Mileage:** If using odometer readings, enter the appropriate amounts and deduct normal commute, if applicable.
  - **Total Mileage:** If using an online map website (MapQuest/Google Maps/etc.), just complete this entry and deduct normal commute, if applicable. Also, attach a printout of the online map website that includes the mileage.
  - **Rate:** Use the IRS mileage reimbursement rate that was in effect during the trip.
  - **Amount:** Calculate based on the previous amounts/rate.
  - **Subtotal:** Add all the amounts for the trips listed.
- **Other Expenses:** Fill in the following for each transaction:
  - **Date:** Enter the date each expense was incurred (record expenses in chronological order).
  - **Other Expenditures:** List the vendor name, a short description of the expense, and any other information needed to for the expense (Who, When, Where, & Why for meals).
  - **Amount:** Fill in the total amount of transaction. This amount must equal the amount on the receipt or other documentation. Note any adjustments from the receipt total on the receipt.
  - **Subtotal:** Add all the amounts for the Other Expenses listed.
- **Total Expenses:** Add all the Mileage and Other Expense amounts together.
- **Less Advances:** Enter any Cash Advance received for the event or trip.
- **Total Reimbursement:** Calculate the difference between the Total Expenses and the Cash Advance received.
- **Account Numbers:** Fill in the full account code(s), including project code (if applicable), and the amount to be charged to each account code.
- **Total:** Calculate the total of all the amounts charged to the different account codes.
- **Authorization Signature:** Employee needs to sign the form and the employee’s immediate supervisor. See Approval Authority section (Part I – Expense Policy Overview). Reimbursement requests for non-employees should be signed and approved by an employee who has knowledge of the expense and signature authority for the accounts.
- **Financial Services Signature:** A member of the Financial Services Team will sign the form after it is submitted to Accounts Payable. They will be reviewing all related documentation, account codes, signatures, and any other relevant information, prior to the payment request being entered for payment by Accounts Payable.
- **Attach all supporting documentation (receipts, etc.) in chronological order that matches order of the transactions on the form. If receipts and totals are out of order this will delay processing your payment.**

If the form is not complete, the request may be returned for completion and may cause the payment to be delayed. Completed Expense Reimbursement Forms should be submitted to Accounts Payable.
Appendix B
Petty Cash Form
Petty Cash Form

Pay to: Date: ID #:

Purpose (check one):

( ) Reimbursement
( ) Cash Advance
(Receipts must be attached)
(Receipts & unused cash must be returned within 60 days)

<table>
<thead>
<tr>
<th>Date of Expense</th>
<th>Description</th>
<th>Account Number</th>
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<tbody>
<tr>
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<td>Fund</td>
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</tbody>
</table>

TOTAL

Contact Information

Name: ______________________ Email Address: ______________________

Phone #: ____________________

Center Approval: ____________/_____/_________ Received By: ____________/_____/_________

Fin. Svcs. Approval: ____________/_____/_________ Return Cash/Receipt Reconciliation: ____________/_____/_________
Petty Cash Form Instructions

A completed Petty Cash Form (Appendix B) includes the following:

- **Pay to:** Fill in who the petty cash will be paid to, date requested, and their GCTS ID #, if applicable.
- **Purpose:** Check one
  - Reimbursement: attached the appropriate receipts and other documentation.
  - Cash Advance: See Cash Advance section (Part IV – Other) for further details.
- **Date of Expense:** Date the expense was incurred or is expected to be incurred.
- **Description:** Fill in the purpose of the payment.
- **Account Number:** Fill in the full account code(s), including project code (if applicable).
- **Amount:** Include the amount to be charged to each account code.
- **Total:** Total the amounts being reimbursed or advanced. [Note: Petty Cash is limited to $100 or less.]
- **Contact Information:** Provide the name, phone number, and email address for the person who the petty cash will be paid to.
- **Center Approval:** Cost Center Manager being charged needs to sign the form.
- **Financial Services Approval:** A member of the Financial Services Team will sign the form after it is submitted. They will be reviewing all related documentation, account codes, signatures, and any other relevant information, prior to the payment.
- **Received By:** The recipient of the cash must sign off on the Petty Cash Form and date it when they receive the cash, while the Cashier is present.
- **Return Cash/Receipt Reconciliation:** The recipient of a cash advance must sign off on the Petty Cash Form when the appropriate receipts and unused cash is returned. [Note: Receipts and unused cash must be returned within 60 days.]

If the form is not complete, the request may be returned for completion and may cause the payment to be delayed. Completed Petty Cash Forms should be submitted to the Manager of Financial Services.
Appendix C

Accounts Payable Request Form
Accounts Payable Request Form

Make Payable to: ___________________________ / / $ ___________________________ Amount # ___________________________

Mailing Address: ____________________________________________________________

Specific Date Needed by: ___________________________ / /

Purpose of Payment: __________________________________________________________

Accounts Payable has 8 business days to process and pay.
Do not use ASAP, as that will default to normal payment schedule.

Check if:

☐ Cash Advance
  ✓ Receipts & unused cash must be returned within 60 days.

☐ Nonemployee Payment
  ✓ W-9 or W-8BEN required for all non-employee/non-students.
  ✓ Written agreements required for payments of $500 and over.
  ✓ Email or other documentation required for payments under $500.

Disposition:

☐ Pay by EFT
  ☐ Copy of voided check attached
  ☐ Voided check previously provided
  ✓ Bank Name, Routing #, Account #, and Account Type required.
     All EFT payments must be domestic.
  ✓ All international payments must be wired and cost an additional $35 fee, which will be deducted from the payment amount.

☐ Mail Check (off-campus) ___________________________

☐ Send Check (on-campus) ___________________________

Nonemployee stipends/honorariums must be mailed instead of hand delivered.

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Object</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Requested by: ___________________________ / /

Center Approval: ___________________________ / /

Fin. Svcs. Approval: ___________________________ / /

CenterObject Fin. Svcs. Approval: / /
Accounts Payable Request Form Instructions

A completed Accounts Payable Request Form (Appendix C) includes the following:

- **Make Payable to:** Fill in who the EFT or check should be made payable to, date requested, and their GCTS ID #, if applicable.
- **Amount:** Fill in the total amount of the payment in US dollars.
- **Mailing Address:** Fill in the payee’s current mailing address. Only needed if the payee is new or their address has changed. If legal address (tax return address) is different, that also needs to be provided.
- **Purpose of Payment:** Fill in the purpose of the payment.
- **Account Number:** Fill in the full account code(s), including project code (if applicable), and the amount to be charged to each account code.
- **Specific Date Needed by:** Fill in the date by which the payment needs to be ready or mailed. Please be specific. If “ASAP” or “as soon as possible” or other non-specific time description are filled in, then the request will be processed in the standard timeframe (see Accounts Payable Processing Time section in Part I (Expense Policy Overview) for details of the Accounts Payable processing time).
- **Cash Advance:** Check if the request is for a Cash Advance (see Cash Advance section in Part IV for specific requirements).
- **Nonemployee Payment:** Check if the request is for a nonemployee. (see Part III – Vendor Payments for specific requirements).
- **Disposition:** Check how and where you would like the check delivered. [Note: Checks made out to someone other than the requestor must be mailed. Exceptions to this policy must be approved by the Controller.]
- **Pay by EFT:** Check if the payment is to be made by Electronic Funds Transfer (EFT). Provide a copy of a voided check with the recipients complete bank routing number and bank account number, unless it is already on file with Accounts Payable (confirm this with Financial Services Office).
- **Mail Check (off-campus):** Check if the check should be mailed to the recipients off-campus mail address. Specify any special handling requests.
- **Send Check (on-campus):** Check if the check should be sent on campus, either to a specific mailroom mailbox or a specific department on campus. Specify any special handling requests. [Note: Nonemployee stipend/honorariums must be mailed to the recipient, instead of being hand delivered.]
- **Authorization Signature:** Requester needs to sign the form and, if required, the Cost Center Manager being charged needs to sign the form (see Signature Approvals section in Part I (Expense Policy Overview) regarding instances when a second signature from the requestor’s immediate supervisor is required).
- **Financial Services Signature:** A member of the Financial Services Team will sign the form after it is submitted to Accounts Payable. They will be reviewing all related documentation, account codes, signatures, and any other relevant information, prior to the payment request being entered for payment by Accounts Payable.

If the form is not complete, the request may be returned for completion and may cause the payment to be delayed. Completed Accounts Payable Request Forms should be submitted to Accounts Payable.
Appendix D

Missing Receipt Form
Missing Receipt Form

Individuals must attempt to obtain a copy of the original receipt from the vendor for all expenditures in excess of $10. When a receipt is lost or otherwise unavailable and all measures to obtain a copy have been exhausted, the Missing Receipt Form should be completed. It should be signed by the employee and the employee’s supervisor and submitted with the employee’s reimbursement request.

I am missing a receipt for: __________________________ I incurred this expense on: ___________ for: __________________________

Business Name Date Expense Amount

The form of payment I used (check applicable):

☐ Corporate Credit Card ☐ Personal Credit Card
☐ Check ☐ Cash ☐ Other __________________________

Business Purpose of Transaction:

________________________________________________________

Person(s) involved (if expenses is related to travel or entertainment):

________________________________________________________

Reason receipt cannot be provided:

________________________________________________________

I understand that a Missing Receipt Form should be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Form may revoke the privilege of providing a declaration in lieu of a receipt.

I certify that the receipt for the expense described above and reported on my reimbursement request was (a) lost or not obtained, (b) did not include any alcoholic beverage(s) and, (c) has not yet, nor will again, be submitted to Gordon Conwell Theological Seminary or any other organization for reimbursement or tax purposes.

______________________________  ______________________________
Employee Name (Printed)        Supervisor Name (Printed)

______________________________  _________________
Employee Signature            Date            Supervisor Signature       Date

☐ Approved  ☐ Declined

______________________________
Manager of Financial Services / Controller Date

*Submission of the Missing Receipt Form does not guarantee approval for reimbursement.

For complete information on expense reporting, please refer to the Gordon Conwell Theological Seminary Expense Policy.
**Missing Receipt Form Instructions**

A completed Missing Receipt Form (Appendix D) includes the following:

- **Business Name:** Fill in who the missing receipt payment was made to.
- **Date:** Enter the date the missing receipt payment was incurred.
- **Expense Amount:** Enter the amount of the missing receipt payment.
- **Form of Payment Used:** Check the form of payment used.
- **Business Purpose of Transaction:** List a description of the expense and the Gordon-Conwell related purpose for making the expense.
- **Person(s) Involved:** If the expense was related to a travel or entertainment meal, list the person(s) who attended.
- **Reason Receipt Cannot Be Provided:** Provide an explanation for why the receipt cannot be provided.
- **Employee Name/Signature:** Employee needs to sign and date the form.
- **Supervisor Name/Signature:** The employee’s immediate supervisor needs to sign and date the form.
- **Manager of Financial Services/Controller:** A member of the Financial Services Team will sign the form after it is submitted to Accounts Payable.
- **Approved/Declined:** Once it is determined whether the requested reimbursement will be made, a member of the Financial Services Team will mark whether the missing receipt payment is approved or declined.

If the form is not complete, the request may be returned for completion and may cause the payment to be delayed. Completed Missing Receipt Form should be submitted with the related Expense Reimbursement Form or Petty Cash Form to Accounts Payable.
Appendix E
Pre-Trip Authorization Form
Pre-Trip Authorization Form

This form must be completed prior to making travel arrangements.

Travel Information

<table>
<thead>
<tr>
<th>Traveler’s Name:</th>
<th>GCTS ID:</th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Destination:</th>
<th>Departure Date:</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of Days:</th>
<th>Return Date:</th>
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<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Business/Academic Purpose (How does this benefit the mission of the Seminary?)

---

Estimated Trip-Related Expenses

**Include an estimate of related taxes and fees where applicable**

<table>
<thead>
<tr>
<th>Airfare/Lodging:</th>
<th>Airfare</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
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</table>

<table>
<thead>
<tr>
<th>Hotel/Lodging:</th>
<th>$</th>
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</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Travel Meals:</th>
<th>Number of days</th>
<th>Cost per Meal</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Breakfast x $-</td>
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<td>Lunch x $-</td>
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<tr>
<td></td>
<td>Dinner x $-</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Transportation:</th>
<th>Rental Car</th>
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<tbody>
<tr>
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<td>$</td>
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</tbody>
</table>

| Gas (rental car only): | $         |
| Parking (airport and other): | $         |

<table>
<thead>
<tr>
<th>Public Transportation</th>
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</thead>
<tbody>
<tr>
<td>IRS Rate</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Mileage (personal car only)</th>
<th>Number of miles</th>
<th>IRS Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$ 0.575</td>
</tr>
</tbody>
</table>

| Other Expenses: (explain) | $         |
|                          | $         |

| Total Estimated Trip Expenses | $         |
|                               |           |

Signatures

<table>
<thead>
<tr>
<th>Traveler</th>
<th>Date</th>
<th>Approved</th>
<th>Declined</th>
<th>Reason:</th>
</tr>
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<table>
<thead>
<tr>
<th>Supervisor</th>
<th>Date</th>
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<table>
<thead>
<tr>
<th>Vice President/Dean</th>
<th>Date</th>
</tr>
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</tbody>
</table>
Pre-Trip Authorization Form Instructions

A completed Pre-Trip Authorization Form (Appendix E) includes the following:

- **Traveler’s Name:** Fill in the traveler’s name and their GCTS ID #, if applicable.
- **Destination:** List the trip destination(s)
- **Departure Date, Return Date, and Number of Days:** List the trip departure and return dates, and the total duration of the trip.
- **Business/Academic Purpose:** Describe how this trip benefits the mission of the Seminary.
- **Estimated Trip-Related Expenses:** Include expected amounts for any of the following types of expenses.
  - Airfare
  - Hotel/Lodging
  - Travel Meals: Number of days multiplied by estimated cost per meal.
  - Rental Car
  - Gas (rental car only)
  - Parking (airport and other)
  - Public Transportation
  - Mileage (personal car only): Number of miles multiplied by the current IRS mileage reimbursement rate. Deduct normal commute, if applicable.
  - Other Expenses
- **Total Estimated Trip Expenses:** Add all the estimated trip-related expense amounts.
- **Authorization Signature:** The traveler needs to sign the form. In addition, both the traveler’s immediate supervisor and their Vice-President or Campus Dean need to sign the form.
- **Approved/Declined/Reason:** The traveler’s Vice-President or Campus Dean needs to mark whether the trip is approved or declined and, if declined, the reason why.

The form must be completed and signed before securing airfare, hotel accommodations, conference registration, etc. Completed Pre-Trip Authorization Form should be submitted with the related Expense Reimbursement Form to Accounts Payable.
Appendix F
Employee Gift/Award Form
Employee Gift/Award Form
(Cash, Gift Cards, Gift Certificates, and Tangible Property)

Gifts/Awards of cash, gift cards, and gift certificates of any amount, and tangible gifts/awards with a fair market value of $100 or greater are generally taxable to the employee receiving them. Taxable gifts and awards must be reported as additional earnings on the employee’s Form W-2. Therefore, cash, gift cards and certificates, and tangible gifts given to GCTS employees by the Seminary are to be reported to Payroll Services.

Taxable gifts and awards will be grossed up for taxes by the applicable rates for FICA (6.2%), Medicare (1.45%), and federal income tax withholding (25%) so that the net gift or award to the employee is the full amount intended and there is no reduction in the employee’s regular take-home pay. For example, if a gift of $200 is awarded to an employee, the grossed up value to be included in taxable wages on the employee’s Form W-2 is $288.

The total amount of the gift or award, including the grossed up amount, will be charged to the awarding department's budget.

** If there is more than one recipient, please use the multiple recipients version of the form on the next page. **

Employee Name: ___________________________ Employee ID Number: __________________

Purpose of Gift or Award: ___________________________ Date of Gift or Award: __________

Net Amount of Gift or Award: ______________ Grossed Up Taxable Amount *:

(Divide Net Amount by 67.35%)

Name of Requestor (Printed) ___________ Date ___________ Name of Cost Center Manager (Printed) ___________ Date ___________

Signature of Requestor ___________ Date ___________ Signature of Cost Center Manager ___________ Date ___________

* Grossed Up Taxable Amount (Divide Net Amount by 1 less the sum of FICA (6.2%), Medicare (1.45%), and federal tax withholding (25%) rates)

For Financial Services and Payroll use only

Reviewed by:

______________________________ Date ___________

Financial Services

Processed by:

______________________________ Date ___________

Payroll

This form is maintained by the Financial Services Office.
# Employee Gift/Award Form
(Cash, Gift Cards, Gift Certificates, and Tangible Property)

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>ID Number</th>
<th>Gift/Award Net Amount</th>
<th>Grossed Up Taxable Amount *</th>
<th>Gift/Award Date</th>
<th>Purpose of Gift/Award</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

* (Divide Net Amount by 67.35%)

Name of Requestor (Printed) Date  Name of Cost Center Manager (Printed) Date

Signature of Requestor Date  Signature of Cost Center Manager Date

* Grossed Up Taxable Amount (Divide Net Amount by 1 less the sum of FICA (6.2%), Medicare (1.45%), and federal tax withholding (25%) rates).

For Financial Services and Payroll use only

Reviewed by:

Financial Services Date

Processed by:

Payroll Date

This form is maintained by the Financial Services Office.
A completed Employee Gift/Award Form (Appendix F) includes the following:

- **Employee Name(s):** Fill in the employee name(s) and their GCTS ID #, if applicable.
- **Purpose of Gift or Award:** Describe the purpose for the gift or award.
- **Date of Gift or Award:** List the date the gift or award was (or will be) given.
- **Net Amount of Gift or Award:** This is the amount the recipient will actually “take-home”. For cash, gift cards, and gift certificates, it is the face amount of the gift or award. For tangible property it is the actual cost or estimated value of the gift or award.
- **Grossed Up Taxable Amount:** This is the Net Amount divided by 67.35%, which is the taxable amount of the gift or award that will be charged to the Cost Center’s budget in order for the gift or award to not impact the employee’s regular take-home pay.
- **Authorization Signature:** Requester (not the recipient) and the Cost Center Manager being charged need to sign the form.
- **Financial Services and Payroll Signature:** A member of the Financial Services Team will review the form before forwarding it to Payroll. Payroll will sign the form after it is processed in the payroll system.

If the form is not complete, the request may be returned for completion and may cause the reimbursement to be delayed. Completed Employee Gift/Award Form should be submitted with the related Expense Reimbursement Form or Petty Cash Form to Accounts Payable.
Appendix G
Account Code Summary
ACCOUNT CODE SETUP

XX - XXXX - XXXX - XXXX
Fund Object Cost Project
Code Code Code Center Code

FUND #

Unrestricted Funds
02 Hamilton 08 Ockenga
03 Charlotte 09 D.Min.
04 Jacksonville 10 Institutional
05 Boston
06 Hispanic

Restricted Funds
33 Charlotte
34 Jacksonville
35 Boston
36 Hispanic
38 Hamilton/Institutional
42 Major Grants
62 Capital Campaign

OBJECT CODES

REVENUE
Tuition & Fees:
4120 Regular Tuition

Student Aid (Scholarships):
8010 GCTS Support – Endowed
8020 GCTS Support – Named
8030 GCTS Support – General

Gifts & Grants:
5141 Gifts – General
5142 Gifts – Other Restricted
5143 Gifts – Scholarships

Auxiliary & Other Income:
5705 Other Income
7831 Misc Center Receipts – income that directly offsets expenses (i.e. testing materials)

Restricted Gift Transfers:
6959 Gift Transfers – transfer of restricted funds to unrestricted when restriction(s) are fulfilled

EXPENSES
Direct Salary Expenses:
7101 Salaries
7121 FICA
7125 Fringe Benefits

OTHER PAYROLL ITEMS - send to “HR/Payroll”:
7102 Stipends to Employees – employees already on payroll
7105 Occasional Labor – seasonal/limited
7107 Adjunct Pay
7111 Student Wages-Regular
7114 Student Wages-FWS

OUTSIDE SERVICES:
7204 Honorariums
7211 Lecturer/Visiting Scholar Stipends
7212 Professional Services – consultants
7213 Outside Services
7237 Visitor/Lecturer Expenses – mileage, printing, lodging, etc.
7272 Outside Repairs
7282 Advertising

SUPPLIES & MATERIALS:
7301 Office Supplies – i.e., items that are less than $150
7304 Bottled Water
7309 Audio/Video Supplies – i.e., blank transparencies, laminates, transparent marker pens

PRINTING AND POSTAGE:
7403 Duplicating – charges from Copy Services
7405 Printing - Outside Services
7409 Mailing - Outside Services
7411 Postage-Regular
7412 Shipping Charges (Incoming) – items received
7413 Shipping Charges (Outgoing) – items sent out
7415 Overnight/Fast Mail – FedEx
7416 Bulk Mail

TELEPHONE:
7422 Telephone – Outside Calls
7426 Cell Phone Reimbursements – must be approved per Cell Phone Policy
# Account Code Summary

## Travel and Entertainment:
- **7431** Travel, Lodging & Meals – includes mileage for personal autos used on seminary business, airfares, rental cars, lodging, road meals & other charges related to business trips.
- **7434** Entertainment – meal expense in connection with non-travel seminary business
- **7435** Recruitment – travel, lodging and meals for recruiting new faculty, staff & administration
- **7437** Food Service Charges – Sodexo catered events and others
- **7438** Host Gifts, Flowers, Etc
- **7443** Retreats/Off-Site Meetings
- **7446** Conference & Convention – travel, lodging & meals in connection with attendance at job-related conferences & conventions

## Training and Development:
- **7441** Employee Training – expense in connection with on/off-campus staff training
- **7442** Faculty Development – special allowance for professional development

## Materials & Publications:
- **7601** Book Purchases
- **7621** Instructional Materials
- **7622** Testing Materials
- **7631** Subscriptions
- **7641** Purchases for Resale

## Equipment:
- **7701** Equipment Purchases
- **7702** Equipment Replacements – purchases of one-for-one replacements of worn-out equipment
- **7705** Equipment Leased

## Miscellaneous:
- **7283** Outside Facility Rental
- **7320** Flowers & Decorations – for seminary functions
- **736** Software, PC - Acquisition
- **7822** Commencement
- **7831** Misc Center Receipts – See Other Income
- **7841** Memberships
- **7846** Licenses/Permits
- **7860** Recognition Awards
- **7871** Miscellaneous Expense

## Cost Centers
- 0XXX Tuition/Gifts/Scholarships
- 1XXX Instruction
- 2XXX Academic Support
- 3XXX Student Services
- 4XXX Libraries
- 5XXX Auxiliary Enterprises
- 6XXX Sponsored Academic Projects
- 7XXX Physical Plant and Maintenance
- 8XXX Management and General
- 9XXX Fundraising and Public Relations

## Project Codes
- Depends on specific project