

Recommendation – Classis Finance Resources Team

Recommendation # 1: Reimbursement for Mileage for Pulpit Supply

The Finance Resources Team recommends to Classis Huron that we implement the mileage reimbursement at the current year's rate per kilometer as approved annually by Canada Revenue Agency (CRA). The rate changes each year but can be found with this link: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/automobile-allowance-rates.html> The rate for 2023 is \$0.68 per km. This mileage reimbursement is paid directly to the pastor who is traveling to the respective church.

Grounds:

1. CRA policy on mileage is that if you don't use CRA mileage rates and actual kilometers traveled, the payment is taxable to the recipient (doesn't matter if the payment is less). If we want the payments to clearly qualify as non-taxable, we would need to set the rate to CRA's rate, and pay based on actual mileage, not an estimate

Motion: That Classis Huron adopts this recommendation.

Recommendation # 2: Reimbursement Rate for Pulpit Supply

The Finance Resources Team recommends Classis Huron to have a set rate for pulpit supply of \$200.00 per service.

Notes for reimbursement:

1. When a minister is from another church, the church supplying the pastor will be reimbursed directly, not the pastor.
2. When a campus minister is preaching the campus minister will be reimbursed together with the mileage.

Grounds:

1. Classis Huron last updated the rate in 2019 at \$150.00. Costs have increased significantly since that time. This will allow all preachers to be consistently reimbursed at a more appropriate rate.

Motion: That Classis Huron adopts this recommendation.

Dated: April 28, 2023.