

PRESBYTERY OF RIVERSIDE ASSEMBLY

PERSONNEL POLICIES

I. DEFINITIONS

- A. Exempt employees are those employees whose work requires professional training in the work of the Presbytery of Riverside (the "Presbytery"). This includes functions that are administrative, programmatic, pastoral, and executive in nature. Working hours vary and are determined by agreement with the Head of Staff. These employees are exempt from overtime compensation and other employment conditions as provided for in the Fair Labor Standards Acts and other applicable federal and state laws and regulations (FLSA).
- B. Non-exempt employees are those employees whose work is supervised and regular working hours are assigned. These employees are not exempt from overtime and other distinctive provisions of the FLSA and are eligible to receive overtime compensation for extra hours worked. Non-exempt full-time and part-time employees are those who have completed three (3) months of training and who have been approved by the Personnel Committee for regular status. Non-exempt full-time employees work forty (40) hours per week.
- C. Independent Contractors: are persons with specific skills who contract with a Presbytery entity for a time-defined task. If certain tests established by the Internal Revenue Service are met, this person may perform work as an independent contractor. Independent contractors are not employees, cannot be paid through the payroll system, and are not eligible for any benefits available to employees. Independent contractors are required to disclose any conflict of interest before work begins. Current employees are not eligible to work for the same employer as independent contractors.
- D. Part-time and temporary employees working less than 40 hours per week may be hired to complete tasks of short duration. Such employees generally are not eligible for any benefits except as may be included in the terms of employment and subject to approval by the Personnel Committee.

II. EMPLOYMENT PRACTICES

- A. General Principles
 - 1. All employment policies and practices will be administered without discrimination, based on race, color, sexual orientation, creed, or religious affiliation (except where creed or religious affiliation is determined to be a bona fide occupational qualification), national origin, ancestry, gender, age, marital status, physical disability, mental disability, or medical condition.
 - 2. Sexual Misconduct (Including Sexual Harassment): All employees are required to complete an approved Sexual Misconduct Prevention Training within the first twelve months of employment. All employees must continue to attend an approved Sexual Misconduct Awareness event every three years thereafter. All employees must abide by the "Prevention and Response Policy: Sexual Misconduct" (Revised 06/10/2017). Grievances will be addressed as described in the policy.

3. **Employment of Family Members:** To affirm and facilitate equal opportunity for all employees and candidates, care will be exercised in the employment and assignment of direct relatives or members of the same household of Presbytery employees. Such people should not be automatically denied employment nor fair treatment in the full spirit of these policies.

However, individuals shall not be employed by or through the involvement of direct relatives or members of the same household, and they shall not be assigned to a position where a direct relative or member of the same household is in a position to influence the employee's salary, promotion or other aspects of Personnel Policies.

B. Hiring Procedures

1. **Minister of the Word and Sacrament employees:** Any Minister of the Word and Sacrament employee will be employed through the regular process of the Presbytery according to the Book of Order and the current Manual of Administrative Operations.
2. **Presbytery Leader for Mission and Vision/Stated Clerk:** The Presbytery Leader for Mission and Vision/Stated Clerk (may be a teaching or ruling elder) and is nominated follows:
 - a. A special search committee is nominated by the Presbytery Committee on Nominations according to the terms of inclusivity set forth in the Book of Order and the current Manual of Administrative Operations.
 - b. The special search committee is elected by the Presbytery.
 - c. The Presbytery Leader for Mission and Vision/Stated Clerk is elected by the Presbytery according to the terms of inclusivity set forth in the Book of Order Book and the current Manual of Administrative Operations.
3. **The Transitional Presbytery Leader for Mission and Vision/Stated Clerk OR Transitional Stated Clerk:** The Transitional Presbytery Leader for Mission and Vision/Stated Clerk OR Transitional Stated Clerk (may be a teaching or ruling elder) is nominated by a special nominating committee appointed by the Personnel Committee. The Transitional Leader for Mission and Vision/Stated Clerk OR Transitional Stated Clerk is elected by the Presbytery Assembly according to the terms of inclusivity set forth in the Book of Order and the current Manual of Administrative Operations.
4. **Non-ordained employees:** Applicants for non-ordained exempt positions and non-exempt positions will be required to complete an application form. Non-ordained Presbytery employees will be hired by the Personnel Committee in consultation with the appropriate Presbytery staff and committees and according to the terms of inclusivity set forth in the Book of Order and the current Manual of Administrative Operations.
5. **Employment Eligibility Verification:** The Presbytery is committed to employing only those individuals legally authorized to work in the United States. In compliance with the

Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete any and all employment eligibility verification forms required by the United States Immigration Service including documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the forms if they have not been completed for the Presbytery within the past three (3) years, or if their previous forms are no longer retained or valid. The Personnel Committee is responsible to ensure the completion of the employer's portions of these forms and otherwise assuring that the employer's obligations are met. These forms will be kept in each employees payroll file.

6. At Will Employment Policy: As all employees are hired conditionally on the basis of continuing fitness or need, nothing contained in these policies and procedures guarantees employment for any specified length of time, unless an exception is provided in the terms of employment. Rather, employment is at will and can be terminated at any time by the employee or the Presbytery.

C. Supervision and Evaluation:

1. Performance Evaluation: Each employee (except as provided in 2 and 3 below) shall be given an annual written performance evaluation of his/her work by June 1. This written evaluation shall be based on input from the Head of Staff, Personnel Committee and the employee.
2. Presbytery Leader for Mission and Vision/Stated Clerk: The Presbytery Leader for Mission and Vision/Stated Clerk is accountable to the Presbytery through the Presbytery Commission or its successors in his/her performance of the constitutional requirements of the position. The Presbytery Leader for Mission and Vision/Stated Clerk is accountable to the Personnel Committee and the Presbytery Commission or its successors for the performance of the administrative and programmatic responsibilities of the position.
 - a. The Presbytery Leader for Mission and Vision/Stated Clerk shall be given an annual written performance evaluation of his/her work by June 1. This written evaluation shall be based on written input from the Personnel Committee, the Presbytery Leader for Mission and Vision/Stated Clerk and from individuals selected by the Personnel Committee and the Presbytery Leader for Mission and Vision/Stated Clerk.
 - b. Should it be determined that the Presbytery Leader for Mission and Vision/Stated Clerk's performance during the preceding years has been unsatisfactory, one of the two following will occur:
 - c. The Presbytery Leader for Mission and Vision/Stated Clerk implements an agreed upon set of remedial steps with periodic reviews of progress during the coming six (6) months or the Personnel Committee recommends to the Presbytery that the term of office be terminated. If the Presbytery votes to terminate the search process shall be initiated.
 - d. Six months before the end of the Presbytery Leader for Mission and Vision/Stated

Clerk's term the Personnel Committee, and two members of the Nominating Committee shall conduct a comprehensive performance review. At the completion of the comprehensive performance review the Personnel and Nominating Committees shall recommend to the Presbytery that the Presbytery Leader for Mission and Vision/Stated Clerk be re-nominated or not for another term. If the current Presbytery Leader for Mission and Vision/Stated Clerk is not re-nominated the search process shall be initiated.

3. New Non-Exempt, Rehired or Reassigned Employees: Before being granted regular employment status, employees will serve a three (3) month training period in order for the Head of Staff and the Personnel Committee to assess their ability and adaptation to the position.
 4. Performance Record: The original performance evaluation will be signed by the Head of Staff, the employee and a representative from the Personnel Committee and will become part of the employee's personnel record. The employees' signature is an acknowledgement of the evaluation and does not indicate his/her agreement with the evaluation. If the employee does not agree to sign the evaluation, it shall be so annotated and dated by the Head of Staff. These reports will be placed in the employee's personnel file and will be treated as confidential information. A copy of the performance evaluation with all signatures will be given to the employee.
 5. Terms of Employment: Terms of employment for all employees are to be determined in each case by the Personnel Committee in consultation with the Head of Staff and/or the appropriate body of the Presbytery. Written terms of employment shall be provided for each employee at the time of employment. A copy shall be placed in the employee's personnel file.
 6. Salary Review: Every employee shall have an annual salary review.
- D. Grievance Procedure (Other than sexual harassment or sexual misconduct):
1. If an employee feels he/she has been unfairly treated or something unethical is happening within the Presbytery office, the employee is encouraged to discuss the issue with the Head of Staff or the Chairperson of the Personnel Committee. If the issue is not resolved to the employee's satisfaction the following grievance procedure will be followed.
 2. General: All employees shall have the right to submit a written grievance to the Personnel Committee on matters affecting their status and treatment. The statement shall document the alleged situation which led to the grievance and any attempts to address the grievance. It shall be submitted within thirty (30) days of the occurrence.
 3. Within thirty days of receiving the complaint, the Personnel Committee will meet with all parties to seek resolution.
 4. Employee Rights:

- a. The employee shall have the right if he/she desires to seek the guidance and support of an individual to serve as ombudsman to help him/her prepare for the meeting, state the issue clearly, serve as a second set of ears, and reflect on what has been said. The ombudsman will not speak for the employee.
 - b. The employee concerned shall have the right, if he/she so desires, to ask the Head of Staff to leave the meeting while this matter is being discussed. If necessary, the Personnel Committee may confer with the Head of Staff and/or other potential corroborating parties in private.
5. If the employee is not satisfied with the decision of the Personnel Committee, he/she can send a written appeal to the Presbytery Commission or its successor for final action within 10 to 20 days of receipt of the appeal. The employee shall be present and other potential corroborating parties may be present at the meeting of the Presbytery Commission or its successor when the appeal is discussed and acted upon.
 6. A written report will be provided by the resolving agent within 60 days of the alleged grievance. The Moderator of the Presbytery Commission or its successor will deliver to the employee, and the Head of Staff and the Personnel Committee the final decision on the appeal. A copy of the final written report from the resolving agent will be filed in the employee's personnel file.
 7. Employees will not be retaliated against in any way for using this grievance procedure.

E. Employee Records

1. Personnel Records: A "Personnel File" will be maintained for each employee by the Personnel Committee in a locked file. The Personnel File may include but is not limited to the following:
 - a. Application
 - b. Resume
 - c. Offer letter
 - d. Position descriptions, current and previous
 - e. Performance evaluations including annual goals and objectives
 - f. Documentation on disciplinary issues
 - g. Attendance records
 - h. Compensation history
 - i. Current home address and phone number
 - j. Name and phone number of persons to be notified in case of emergency.
 - k. Record listing the dates and names of person(s) inspecting the file
 - l. A signed statement indicating that the employee has received and read the policies, terms of call or employment, and records of all changes related to employment.
 - m. Other information as directed by the Head of Staff and/or state law with the knowledge of the employee.
 - n. Employee Eligibility Verification (Form I-9)

2. Employees have the right to view their personnel file upon a written request to the Head of Staff. Access to a Personnel file is otherwise restricted to the Head of Staff and members of the Personnel Committee.
3. Accurate Contact Information: Within thirty (30) days of a change in contact information, employees will provide updated contact information to the Presbytery office.

III COMPENSATION AND BENEFITS

- A. Salary Reviews and Adjustments: The Presbytery, through the Personnel Committee, shall annually conduct a compensation and benefits review with each exempt and non-exempt employee by July 1. Compensation and benefits adjustments for non-exempt and exempt employees shall be implemented on January 1 of the following year.
- B. Pay: All employees are paid twice a month.
- C. Non-exempt Employee Overtime Compensation:
 1. In consultation with the employee, the Head of Staff will adjust the individual's work day or work week to accommodate special requirements. Deviations from normal office hours will be agreed upon between the employee and the Head of Staff in writing.
 2. No overtime will be granted without prior written permission of the Head of Staff.
 3. Non-exempt employees will record hours worked, vacation, and personal days in the Presbytery's designated manner. The Office Manager/Bookkeeper will prepare a monthly report accounting for all time by each non-exempt employee for the Head of Staff and the Personnel Chair.
- D. Benefits:
 1. Worker's Compensation: Worker's Compensation, required by state law and paid for entirely by the Presbytery, protects employees in the event of occupational injury or sickness. An accident on the job, no matter how small, shall be reported to the Head of Staff within twenty-four (24) hours of occurrence. This is a requirement under the law (Senate Bill 198) and is posted in full view of staff.
 2. Social Security: The Presbytery is exempt from Social Security provisions for any Minister of the Word and Sacrament staff because for Social Security and Medicare they are self-employed. All other employees are treated in accordance with the provisions of the Internal Revenue Service and updated annually in Circular E.
 3. Pension:
 - a. All Minister of the Word and Sacrament employees ordinarily will be enrolled in the Presbyterian Pension Plan. Payment of pension dues is made to the Board of Pensions by the Presbytery.
 - b. No pension benefits will be available for non-clergy employees.
 4. Medical Insurance:
 - a. All Minister of the Word and Sacrament employees ordinarily will be enrolled in the medical plan sponsored by the Presbyterian Board of Pensions. Payment of

medical premiums will be made to the Board of Pensions by the Presbytery.

- b. Medical benefits for non-clergy full time employees will be negotiated at the time of hire.
5. If Presbytery staff preach in a congregation in relationship to Presbytery business, he/she shall make it clear to the church that no compensation is expected. If Presbytery staff fills a pulpit as a guest preacher, such as in the absence of the pastor, he/she may receive compensation/honorarium.
6. Holidays:
 - a. The same number of holidays will be given to employees at all levels:

New Year's Day	Labor Day
Martin Luther King Day	Thanksgiving Day and the following Friday
President's Day	Christmas Eve Day
Good Friday	Christmas Day
Memorial Day	The week between Christmas Day and New Year's Day
Independence Day	
 - b. Exceptions: Holidays that occur on a Friday, Saturday or Sunday will be observed on the following Monday. Should a holiday occur during an employee's scheduled vacation, the employee may either receive an additional holiday absence for the day, or extend the vacation period by the number of holidays occurring during the scheduled vacation period.
 - c. Eligibility: To be eligible for holiday pay, an employee must work the last regularly scheduled work day preceding the holiday and the first regularly scheduled work day following the holiday, unless the absence is approved by the Head of Staff. Employees who are on approved non-paid or paid leave, other than vacations, are not eligible for additional holiday compensation should a holiday occur during the stated leave period.
7. Annual Vacation Leave
 - a. Policy: The Presbytery believes that employees and the Presbytery alike benefit from scheduled time for each regular employee to enjoy relaxation and recreation and to return to work revitalized. In order to provide for such absence without concern for pay continuation, the Presbytery provides the following paid annual vacation leave plan.
 - b. Non-exempt employees accrue and are eligible to use paid vacation based on length of service as established below. Employees begin accruing vacation credit on the first day of employment. New employees may not use paid vacation leave until they have completed at least six months of continuous service.

<u>Paid Vacation Days</u>	<u>Years of Service</u>
13 working days	1 through 2 years
18 working days	3 through 5 years
23 working days	6 through 10 years
30 working days	11 years and over

- c. Vacation use and credits:
 - (1) Vacation dates must be scheduled in advance with the Head of Staff. The Head of Staff vacation schedule dates will be reported to the chairperson of the Personnel Committee.
 - (2) All employees will be encouraged to use vacation within each calendar year.
 - (3) Vacation accrues at the end of each month.
 - (4) If a payday should occur within the scheduled vacation period, wherever possible, the employee will be given a salary check before leaving on vacation.
 - (5) Annual vacation leave for part-time or full-time exempt employees is provided in the terms of employment.
 - (6) At the time of termination one and a half times the annual vacation may be accrued.
- 8. A Minister of the Word and Sacrament employee's vacation will be consistent with the current Healthy Pastors and Congregations Commission vacation policy.
- 9. Sick Leave:
 - a. At the employee's discretion, up to five days per year may be taken as leave from an illness, injury or personal reason. The employee shall report a period of such leave to the Head of Staff, or when the employee is the Head of Staff that employee shall report such leave to the chair of the Personnel Committee. Concerns about abuse of this leave provision shall be referred to the chair of the Personnel Committee.
 - b. Periods of leave for longer than five consecutive days shall be substantiated by a statement from the employee's attending physician advising the avoidance of normal responsibilities. The statement shall be provided by the employee to the Head of Staff and the chair of the Personnel Committee.
 - c. When a period of leave for illness/injury extends beyond fourteen days the employee shall provide, prior to resumption of responsibilities, to the Head of Staff and/or the chair of the Personnel Committee a statement from the employee's physician certifying clearance to resume normal responsibilities. The physician will have been provided with the employee's position description for review before certifying clearance.
- 10. Leaves of Absence: A leave of absence for any reason shall be granted by the Head of Staff as deemed appropriate. If questions arise in this area, the Personnel Committee shall be consulted. These leaves are normally unpaid.
- 11. Extended Leave of Absence: An extended leave of absence for disability, personal or family necessity may be granted by Head of Staff in consultation with the Personnel Committee.
- 12. Jury Duty: Employees are to notify the Head of Staff, or in the absence of the Head of Staff, the chair of the Personnel Committee promptly upon receipt of a jury summons and subsequent notice of selection to serve as a juror. Employees required to provide this community service will receive their regular rate of pay for normal hours worked up to a

maximum of 5 work days for this occasion of absence, provided the employee submits evidence of the summons and selection notice. Employees will be allowed to retain any compensation paid by the respective court jurisdiction.

13. Military Leave will be dealt with by the Personnel Committee on a case by case basis according to State and Federal laws that apply.

14. Continuing Education

- (a) Policy: The purpose of continuing education is to afford employees the opportunity to acquire new skills and knowledge and/or refresh old skills and knowledge consonant with the need of the Presbytery and with the employee's own career goals and objectives.
- (b) Eligibility Exempt Full Time Employees: These employees shall have a continuing education provision in the terms of their employment, including a continuing education allowance congruent with the Healthy Pastors and Congregations Commission guidelines. Continuing education (time and money) is cumulative up to six (6) weeks, subject to prior approval by the Personnel Committee. Annual continuing education requests are to be submitted in advance of the leave period to the Personnel Committee for time and cost review and approval.
- (c) Eligibility Non-exempt Full Time employees may have professional growth money to update their work related skills at the discretion of the Head of Staff in consultation with the Personnel Committee.
- (d) Any unused monies are not payable at the time of termination.
- (e) Reports: A written report on learning in relation to agreed goals must be reviewed with the Head of Staff within one month following the completion of continuing education. A copy of the report shall be sent to the Personnel Committee
- (f) Exceptions: Continuing education does not usually include attendance at conferences, seminars, or meetings that are in line with the duties and responsibilities of the governing bodies.

IV. TERMINATION

A. General Policy

1. At Will Employment Policy: As all employees are hired conditionally on the basis of continuing fitness or need, nothing contained in these policies and procedures guarantees employment for any specified length of time, unless an exception is provided in the terms of employment. Rather, employment is at will and can be terminated at any time by the employee or the Presbytery.
2. Authority: The Head of Staff and the Personnel Committee are responsible for employees and are held accountable to ensure that all terminated employees are treated in a fair and equitable manner including the opportunity to utilize the grievance procedure. (G-3.0104; G-3.0110)
3. Non-exempt Employees: There shall be a written termination summary for all employees who leave the employment of the Presbytery which shall be retained in the employee's personnel file. If the Presbytery terminates the employment of an employee, all wages are

payable immediately. If an employee voluntarily terminates employment, wages are due within 72 hours and a termination interview is required. All termination requests are to be made to the Head of Staff and referred to the Personnel Committee.

4. Reasons for Presbytery termination of exempt or non-exempt employees may include but are not limited to:
 - a. Unsatisfactory performance
 - b. Refusal to do work within his/her position description
 - c. Repeated unexcused absences and/or habitual tardiness
 - d. Incompetence
 - e. Providing false or misleading information
 - f. Sexual harassment
 - g. Financial malfeasance
 - h. Insubordination
 - i. Malicious gossip
 - j. Excessive use of Presbytery time for personal business
 - k. Lack of budget to sustain the position
 - l. Reorganization of staffing needs.
5. Dismissal For Cause: The Head of Staff in the presence of witnesses shall have the authority to immediately terminate an employee for cause followed by prompt notification of to the Personnel Committee.
6. Dismissal for Other Than Cause: Non-exempt staff can expect to receive no less than thirty (30) days notice of dismissal for other than cause. Up to ninety (90) working days' severance pay may be given on the recommendation of the Personnel Committee.

B. Resignation:

1. Ordinarily non-exempt employees are asked to provide a written resignation at least 14 days in advance of termination.
2. Ordinarily exempt employees will submit a written resignation to the Presbytery through the Personnel Committee at least thirty (30) days in advance of termination.
3. Resignation of Minister of the Word and Sacrament employees shall not become effective until after action of the Presbytery.

C. Death in Service: In the event of the death of either an exempt or non-exempt employee, the salary of that person will be continued to the spouse or dependent for four weeks from the date of death. Death benefits are provided through the Pensions and Benefits plan of the Presbyterian Church (U.S.A.) for covered employees.

D. Retirement: The Presbyterian Church (U.S.A.) Pensions and Benefits Plan provides retirement benefits for its members. (See the provisions of the current Plan for further information.)

An employee member may retire early according to the terms of the current plan. Notice of planned retirement should be given to the Head of Staff at least three (3) months prior to the date of retirement. Notification of Presbytery shall be planned with the Head of Staff.

- E. Exit interview: An exit interview shall be conducted by the Personnel Committee with each employee leaving the employment of the Presbytery.

V. OFFICE MATTERS

- A. Telephone Use: The Presbytery's telephones are principally for work related communication. Unless there is an emergency, employees are required to limit long distance telephone calls to business purposes only. Employees should limit personal use of the telephone to brief communications during break periods where possible. Casual conversation with friends and relatives during working hours is strongly discouraged.
- B. Postage: Employees are required to limit usage of the mail to business purposes only. Employees may not use the Presbytery postage meter for personal mail or receive personal mail at the Presbytery address. Any suspicious package or envelope must be reported to the Head of Staff immediately.
- C. Computer Use: The Presbytery's computer network services and world wide Internet access are available to employees as a business tool for the purpose of promoting and advancing church programs and mission. All computerized information, email or voice mail messages, including information obtained with the use of the Presbytery's Internet access, are considered Presbytery records. Employees have no expectation of privacy for information contained in Presbytery computers or property. Misuse of Presbytery computers or the Internet can have serious and expensive consequences, and will result in discipline up to and including termination.
- D. Alcohol and Illegal Drugs: While on Presbytery premises and while conducting business related activities off Presbytery premises, no employee may be under the influence of alcohol or illegal drugs. Violations of this policy may lead to disciplinary action, up to and including immediate termination and/or required participation in a substance abuse rehabilitation or treatment program.

VI. PERSONNEL COMMITTEE

- A. Composition and Operation of Personnel Committee
 - 1. Composition: The Personnel Committee ideally is composed of six (6) persons. The Nominating Committee is tasked with staffing the Personnel Committee with at least two (2) Ministers of the Word and Sacrament. No two members shall be from the same church. The Head of Staff shall be an ex-officio member.
 - 2. Employee Relations: Any employee may request a meeting with the Personnel Committee with prior notice to the committee chairperson. Changes to the Personnel Policies will be communicated to all employees.

- B. Staff and Compensation Review: The Personnel Committee is required to evaluate staff and staff compensation annually. As part of the evaluation, the committee is required to evaluate whether compensation is appropriate and to recommend any changes deemed necessary. This does not mean that the Committee may only recommend compensation increases, but it is obligated to recommend compensation increases or reduction if it deems it to be appropriate.
- C. Review of Personnel Policies: The Personnel Committee will review the Personnel Policies as appropriate, and revisions to these policies will become effective upon approval of the Presbytery.

"ACCOUNTABLE" REIMBURSEMENT POLICY

1. Any employee of the Presbytery of Riverside shall be reimbursed for any ordinary and necessary business and professional expense incurred on behalf of the Presbytery, if the following conditions are satisfied:
 - (a) the expenses are reasonable in amount;
 - (b) the person documents the amount, time and place, business purpose, and business relationship of each such expense with the same kinds of documentary evidence as would be required to support a deduction of the expense on the person's federal income tax return; and
 - (c) the person documents such expenses by providing the Presbytery treasurer with an accounting of such expenses, no less frequently than monthly. In no event will an expense be reimbursed if substantiated more than sixty (60) days after the expense is paid or incurred by the employee.
2. Reimbursements shall be paid out of the Presbytery funds and not by increasing pay checks by the amount of business expense reimbursements.
3. Reimbursable business and professional expenses include local transportation, overnight travel (including lodging and meals), entertainment, books and subscriptions, education, vestments, and professional dues.
4. The Presbytery shall not include in a person's W-2 form the amount of any business or professional expense properly substantiated and reimbursed according to the preceding paragraph and the person should not report the amount of any such reimbursement as income on Form 1040.
5. Any Presbytery reimbursement that exceeds the amount of business or professional expenses properly accounted for by a person pursuant to this reimbursement policy must be returned to the Presbytery within 120 days after the associated expenses are paid or incurred by the person, and shall not be retained by the person.
6. If, for any reason, the Presbytery's reimbursements are less than the amount of business and professional expenses properly substantiated by a person, the Presbytery will report no part of the reimbursements on the person's W-2, and the person may deduct the unreimbursed expenses as allowed by law.
7. Under no circumstances will the Presbytery reimburse a person for business or professional expenses incurred on behalf of the Presbytery that are not properly substantiated according to this policy. The Presbytery and staff understand that this requirement is necessary to prevent our reimbursement plan from being classified as a "non-accountable" plan.
8. All receipts and other documentary evidence used by a person to substantiate the business nature and amount of his/her business and professional expenses incurred on behalf of the Presbytery shall be retained by the Presbytery.
9. Only expenses that are approved for reimbursement in the budget and by the Treasurer or the Personnel Committee of the Presbytery of Riverside shall be considered for reimbursement. The Treasurer's expenses are approved by the Presbytery Leader for Mission and Vision/Stated Clerk.

This document replaces all previous Personnel Policies.