

THE WOODLANDS COMMUNITY PRESBYTERIAN CHURCH
Personnel Committee
Oct 3, 2006

Present: Virginia Breaux, Linda Evans, Rev. Jones, Nancy Schlirf, Ron Dieterich, and Russ Simpkins.
Excused: Skip Cain

The meeting opened with prayer and a brief devotional.

1. Personnel evaluations: Russ reported good responses from persons rating staff members. Those not responding will be contacted and reminded that their evaluations are needed. Brendan Ross and Soo Jin Pyo will not be rated this year because of their recent hire dates. Both will continue to be mentored by their respective supervisors and committees.
2. Committee members were asked to indicate when they would be available to meet with to meet with staff members and discuss their composite ratings and goals for the next year. Russ will coordinate the meetings.
3. Rev Jones and John Haynes will attend the "Breakthrough Leaders Conference" in St. Louis next week. It is expected that lessons learned will support staff development in Services at WCPC.
4. The attached "WCPC Accountable Reimbursement Plan" as modified by the Finance Committee was approved for presentation to Session for final approval.
MOTION: That the attached "WCPC Accountable Reimbursement Plan" be approved as policy for reimbursing church employees for any ordinary and necessary business and professional expense incurred on behalf of the church.
5. The "WCPC Credit Card Policy" was revised and forwarded to the Personnel Committee for approval. Linda Evans will review and report back.
6. The Committee was informed the Committee reports will be posted on the WCPC Web site.
7. The committee discussed the Personnel Budget for 2007, using a document prepared by Virginia Breaux displaying information supplied by Louise Crider and Russ for preliminary comparisons. A customized "Staff Compensation Survey" prepared by the National Association of Church Business Administrators; Consumer Price Index data from the US Department of Labor; compensation recommendations from the Presbyterian Association of Musicians; and experience from committee members were used as a basis for extensive discussions. Rev Jones excused himself from the meeting before ordained positions were discussed. Virginia Breaux will prepare "spread sheets" depicting the preliminary proposals and forward them to the committee for review. After discussion, the committee decided not to implement any changes to implementation dates. That is, pay increases will continue to be effective 1 Jan each year.

The meeting concluded with prayer at 9:20 pm.

Respectfully Submitted,

Russ Simpkins
Moderator, Personnel Committee

WCPC ACCOUNTABLE REIMBURSEMENT PLAN

1. Any employee now or hereafter employed by the Church shall be reimbursed for any ordinary and necessary business and professional expense incurred on behalf of the Church, if the following conditions are satisfied:
 - a. The expenses are reasonable in amount and properly authorized.
 - b. The employee 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 employee's federal income tax return.
 - c. The employee documents such expenses by providing the church business office with an accounting of such expenses, no less frequently than monthly. In no event will an expense be reimbursed if substantiated more than 60 days after the expense is paid or incurred by an employee.
2. Reimbursements shall be paid out of Church funds, and not by reducing paychecks by the amount of business expense reimbursements.
3. Reimbursable business and professional expenses include local transportation, overnight travel (including lodging and meals), entertainment, education, and professional dues. Automobile expense reimbursements will be calculated using the current standard mileage rate as set by the IRS. Reimbursement for automobile travel will not exceed the price of a coach airline ticket.
4. The Church shall not include in an employee's W-2 form the amount of any business or professional expense properly substantiated and reimbursed according to the preceding paragraph, and the employee should not report the amount of any such reimbursement as income on his or her Form 1040.
5. Any Church reimbursement or advance that exceeds the amount of business or professional expenses properly accounted for by an employee pursuant to this reimbursement policy must be returned to the Church within 120 days after the associated expenses are paid or incurred by the employee, and shall not be retained by the employee.
6. If, because the employee's expense account is insufficient or for any other reason, the Church's reimbursements are less than the amount of business and professional expenses properly substantiated by an employee, the Church will report no part of the reimbursements on the employee's W-2 Form, and the employee may deduct the unreimbursed expenses as allowed by law.
7. Under no circumstances will the Church reimburse an employee for business or professional expenses incurred on behalf of the Church that are not properly substantiated according to this policy. Church and staff understand that this requirement is necessary to prevent our reimbursement plan from being classified as a "non-accountable" plan.
8. Original receipts and other documentary evidence used by an employee to substantiate the business nature and amount of his or her business and professional expenses incurred on behalf of the Church must be provided to the Church.