

## V. WORK FUND EXPENDITURES (USA AND CANADA)

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All work fund expenditures require proper receipts. Equipment purchased with work funds becomes the property of the World Mission Prayer League unless it has been treated as a taxable benefit.

It is advisable for newly appointed workers to request an estimate of “start-up” and ongoing monthly expenses from the field of service. When in hand they meet with the Personnel Director and their direct supervisor to review these projected work fund needs as well as to finalize an individualized *Fielding Cost Sheet*.

Workers should strive to keep a reasonable balance between support and work funds and are cautioned against promoting work fund needs over allowance needs. “Excess work funds” are considered monies held on account beyond those needed for anticipated work expenses for the next year plus return travel expenses to your home country. The Regional Director will request a plan for how work fund balances over \$10,000 are to be used. The Administrative Director (USA)/Executive Director (Canada), in consultation with the respective Supervisor, retains full authority and discretion regarding monies held in work funds.

Reimbursable expenses must be an ordinary and necessary business and professional expense incurred on behalf of the mission. Any expense that qualifies under the reimbursement plan but has an element of personal use will be reimbursed as a taxable income, meaning that the amount of the reimbursement received will be added to the USA W-2/Canada T4 income.

Reimbursement requests for expenses should be submitted to the appropriate Business Office ([business@wmpl.org](mailto:business@wmpl.org) / [financecdn@wmpl.org](mailto:financecdn@wmpl.org)) in a timely manner. Workers should make every effort to submit expenses monthly, but not more than 90 days from when they are incurred. To submit for reimbursement, provide copies of all receipts and a completed Expense Report. The “Expense Report” is available by logging onto the Private Site, then: Forms>Services>Expense Report. In order to assist our Services Team in processing your expense report, either complete the report directly on the private site, or download the excel file, complete, and save your Expense Report spreadsheet to your computer. Then return to the private site to upload and submit your report to the Services Team. **All reimbursements for work fund expenses are contingent upon available work funds.**

### Pre-Approved Work Fund Expenditures

Items below are considered to be pre-approved for reimbursement. Any expenditure in excess of \$2,000 requires prior approval of the respective Regional Director, Team Leader or Associate Coordinator. These expenditures will be verified and approved by the Business Office. All other

work fund expenditures require approval of the respective Regional Director, Team Leader or Associate Coordinator.

### **Regional Director Pre-Approved Projects**

- Project-related Travel
- Project expenses as outlined in project documentation

### **Deputation**

- Travel related to speaking engagements
- Prayer letters
- Prayer cards
- Small thank you gifts

### **Office/Work Expenses**

- Computer and office equipment (taxable benefit)
- **Work-related** Software and subscriptions
- Mobile phones (taxable benefit)
- Cameras (taxable benefit)
- Office supplies
- Work-related internet and mobile phone expenses (see Business office for rates)
- Work-related phone calls

### **Work-Related In-Country Travel**

- Airfare, bus fare, train fare, taxi, etc.
- Vehicle expenses for vehicle owned by the worker
  - Work-related mileage may be reimbursed at the current IRS/CRA rate, however commuting from home to your place of business (office) is not considered work related mileage
- Vehicle expense for vehicle owned by WMPL
  - Fuel, repairs and maintenance, insurance, registration
- Travel documentation and miscellaneous expenses
  - Visa / work permit
  - Immunizations
- Necessary lodging and food

### **Travel and relocating in/to/from the U.S. or Canada**

- Relocating overseas

- Setup expenses (taxable benefit)
- Work-related International Travel -- *upon prior approval by the Regional Director.*
- Home Assignment travel -- *requires filling out and approval of a Home Country Travel worksheet*
- Additional travel insurance

### **Continuing Education\* for Workers**

- Tuition (includes language school)
- Supplies
- Transportation
- Application fees
- Professional development

*\*In order to not be a taxable benefit in Canada, the employer usually needs to require and approve the "Continuing Education" as part of a Job Description.*

### **Dependent Education**

- K-12 dependents living overseas (non-taxable): Books, Supplies, Travel, Tuition
- K-12 dependents living in the US: Books, Supplies, Tuition not to exceed \$2,000 per year per dependent. (taxable benefit)
- Post High School: Not to exceed \$2,000 per year per dependent for college education tuition and books (99/MC/01) (taxable benefit)
- Travel of dependents to visit their parents serving overseas while the dependents are attending school elsewhere. Limit two trips per four year term.

### **Hospitality**

- Cost of providing housing and meals for WMPL/Partner/Project worker(s)  
[Hospitality Reimbursement Rates \(USA\)](#)  
[Hospitality Reimbursement Rates \(Canada\)](#)

Note: WMPL reimburses those who are hosting WMPL guests. Guests are not to pay, but may donate to WMPL general fund if they wish.

### **National Workers' Salaries - (care must be taken to follow national labor laws)**

- Office employees
- Security-related employees
- Project employees

- Domestic helpers, in consultation with Regional Director

### **Extraordinary Medical-related Expenses Related to Assignment**

- Required Supplemental Health Insurance when traveling overseas on assignment (taxable)