

16.1 VOLUNTEER TRAVEL POLICY

Travel reimbursement for volunteers within the Uniting Church in Western Australia.

1 Some Definitions

The term used within this policy is '*volunteer*'.

A volunteer is to be distinguished from any person who receives any remuneration or payment for services rendered. It is a person who has no employee/employer relationship with the Church. They receive no honoraria or other allowance.¹

It may apply to a lay person and to clergy who are not in active service (retired, awaiting placement or on leave of absence). However, if such a non-active minister is remunerated for supply (including Sunday supply²) travel reimbursement will be regarded by the Australian Tax Office as a work related allowance, and may be subject to taxation.

The term used is "*reimbursement*".³ It is a repayment at just and fair levels of travel expenses incurred in 'volunteering' for the Presbytery/Synod of Western Australia. It is not an allowance which according to the Australian Tax Office may involve a payment in addition to a reimbursement.

2 Principles for Travel Reimbursement for Volunteers

The following principles relating to travel reimbursement were agreed:

- (i) Lay persons and ministers not in active service are encouraged to participate in the wider life of the Church so that they may exercise their gifts and graces.
- (ii) A volunteer should not be precluded because of a lack of resources from participating in the governance and wider life of the Church if the Church calls on them to exercise their gifts and graces.
- (iii) A volunteer may choose to 'donate' their time and participation in the governance and wider life of the Church, and not seek reimbursement for what they have contributed. It becomes their gift to the church.
- (iv) The underlying principle for reimbursement of any volunteer within the Church should be that the Church would meet their out of pocket expenses for the motor travel they do on a just and fair basis.
- (v) In providing reimbursement to volunteers, the Church has a responsibility to be a good steward of the resources that it has available for its worship, witness and service and that any reimbursement for travel expense should be done in such a manner which is both just and fair to the recipient but also cost effective for the Church.
- (vi) Volunteering for the Presbytery and Synod involves attending 75% of the particular meeting/event such as the annual Presbytery/Synod meeting.

¹ See *Volunteers and Tax*, <http://www.ato.gov.au/print.asp?doc=/contents/8279.htm>. This clearly sets out the distinction between a volunteer and employee.

² In this regard see the notes on Pulpit Supply Fees in the Ministerial Stipends and Allowances Schedule.

³ See *Volunteers and Tax* for a definition of an acceptable reimbursement. If it is not a reimbursement, the money received may be taxed as income.

3 Volunteer Motor Vehicle Travel Reimbursement: Eligibility

It is recognised that in setting the rate for travel reimbursement such a rate will also be used across congregations, agencies and other councils of the Church.

The question however, is who will receive reimbursement from the Presbytery of Western Australia/Synod of Western Australia itself and in what circumstances?

Presbytery/Synod Meetings

- a. Those in specified ministry in placement and lay representatives of congregations will be reimbursed by their congregations for attendance at Presbytery/ Synod meetings. (This is an essential feature of the Uniting Church polity: ministers and congregations are to be as much involved in presbytery life as they are in local worship witness and service.) All congregations through their elected presbytery member(s) and those in active service within the Uniting Church are members of the Presbytery of Western Australia. (In practical terms a minister in placement would have travel provided through their travel allowance, and they would transport lay members of presbytery with them. If there is no minister in placement or driving is impractical, then travel to presbytery will need to be budgeted for by a congregation.)
- b. Lay persons or ministers not in active service who have been co-opted by the Presbytery/Synod, may apply for travel allowance from the Presbytery.
- c. Guests or other invitees to the Presbytery/Synod meeting will have their travel reimbursed.

Presbytery/Synod Committees

- a. All volunteer members of Presbytery/Synod committees may seek reimbursement.
- b. Where ministers in placement are members of Presbytery/Synod committees reimbursement, payable to the placement, at the rate approved "running cost" rate for those in placement. (The placement will have already met the depreciation and fixed costs payments.)

4 Rate of Reimbursement

The reimbursement of volunteers endeavours to recognise the following factors:

- that a volunteer will have a car in any event, and thus the total standing costs (such as registration and insurance) do not need to be totally reimbursed. (A person who is employed and requires their own vehicle to fulfil their work, will be reimbursed for pro-rata standing costs. This is a difference between being a volunteer and employee.)
- the rate however, still needs to recognise that there are costs, in addition to fuel costs, associated with the distance travelled – such as maintenance and tyres.
- the rate needs to recognise variations in fuel costs across Western Australia.
- the rate can be readily calculated, and administered in an efficient way.
- the rate relates to other WA Presbytery/Synod payments, and what other synods pay in reimbursing volunteers.

The formula

Volunteer travel will be reimbursed at 200% (twice) the ministers running cost rate. This rate varies by region, and changes in petrol price. (This formula in turn is set using a petrol consumption rate of 10 litres / 100 km.)

Note: The date for determining the ULP average price will be 1 December and 1 June, with any variation being paid from 1 January and 1 July. This is the date that also will be used for determining the running cost figure for clergy and others in placement. That documentation will be available to treasurers. In this way the reimbursement rate will be readily determined and known. The below table is the rate of reimbursement, as at the date of adoption of this policy. The place of residence of the volunteer will determine the rate paid.

Region Example as at 1 December 2006	ULP Average Price	Fixed Servicing Cost	Ministers' Running Cost Allowance	Volunteer Running Cost Allowance
Perth Metro	110.4	5.5	16.5	33.0
Peel	113.9	5.5	16.9	33.8
South-West	119.5	5.5	17.5	35.0
Wheatbelt	121.9	5.5	17.7	35.2
Great Southern	124.5	5.5	18.0	36.0
Goldfields- Esperance	127.1	5.5	18.2	36.4
Mid-West	129.3	5.5	18.4	36.8
Gascoyne	132.6	5.5	18.8	37.6
Pilbara	137.0	5.5	19.2	38.4

(This compares with the average rate of 28 cents per kilometre in paid in other synods for travel by lay people as of December, 2006.)

5 Limits

It is recognised that not all travel should necessarily be reimbursed with a running cost payment. Very small, single trips should not necessarily be reimbursed, and also different arrangements should apply if there is cumulatively a large amount of travel being undertaken as a volunteer.

Minor Travel

- (a) Travel reimbursement will only be available if a round trip exceeds 100km by the most direct route. (If the trip is in excess of 100kms the reimbursement would be paid, including that first 100 kms.)
- (b) A volunteer, who is able to claim for reimbursement, and whose individual return journey's does not exceed 100 km to attend the "presbytery/synod event"; but over a calendar month period, their travel does exceed 100km, they may claim for the total of that travel within that period.

Major Travel

- (a) Travel up to 3,000 km per calendar year will be reimbursed at the above 200% of ministers' running cost rate.

- (b) Travel over 3,000 km per calendar year will be reimbursed at 300% (three times) the ministers' running cost rate.

This recognises that although such a person is a volunteer, it is not so obviously the case that they will "have a car in any event". Greater recognition needs to be shown of their standing cost expense (such as insurance and registration) – albeit still as a volunteer.

- (c) If a volunteer falls within this 'major travel' category, or is likely to fall in this category in any given calendar year, an individual arrangement on a case by case basis may also be made. This may involve a payment of the above major travel formula, but it also could include the provision of travel in other ways, such as the use of rental vehicles, or use of public transport (bus, train or plane). A short statement of the arrangement should be agreed to by the volunteer and the Church Office.

6 Other Matters

- (a) **Documentation.** A claim form will need to be filled out to be reimbursed.
- (b) **Other reimbursement.** In addition to motor vehicle travel, a volunteer may also need accommodation provided. This will be reimbursed, if there is prior approval granted, and documentation of the payment to be reimbursed is provided.