

## **TRANSPORTATION EXPENSES FOR PASTORS SERVING MULTIPLE POINT CHARGES**

Listed below are examples of local travel situations that might arise for a pastor serving a multiple point charge.

### **Example 1**

Pastor Smith serves Church A and Church B. Four days a week he spends the morning at Church A and the afternoon at Church B. One day a week he visits parishioners in hospitals, nursing homes, and the homebound. He lives one block away from Church A and often walks to Church A rather than drive. He then walks home for lunch. After lunch, he drives to Church B.

#### **Is the drive from his home to Church B a reimbursable business expense?**

No. This is a commute from home to a regular business location (not temporary) and as such it is non-reimbursable commuter mileage.

### **Example 2**

Same as Example 1, except that Pastor Smith walks back to his driveway, does **not** go into the house, gets in the car and drives to Church B.

#### **Is the drive from his home to Church B a reimbursable business expense?**

Probably. The IRS allows travel between two work locations as a business expense. Because his car is parked only one block away, this may be treated the same as if he had driven directly from one business location, Church A, to another business location, Church B.

#### **Is the drive from Church B to his home at day's end considered a reimbursable business expense?**

No. It is commuter mileage.

### **Example 3**

Pastor Smith starts the day by driving to Church B. At 5:00 PM, he leaves Church B and goes home.

#### **Is the drive from his home to Church B a reimbursable business expense?**

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No. Both are non-reimbursable commuter mileage.

### **Example 4**

Pastor Smith starts the day by driving to Church B. He leaves Church B and goes to park his car in his house's driveway. Then, without going into his home, he walks over to Church A for a meeting.

#### **Is the drive from his home to Church B a reimbursable business expense?**

No. It is commuter mileage.

#### **Is the drive from Church B to his driveway (but not going into his home) a reimbursable business expense?**

Probably, because he went directly (directly being considered within one block of his home and not going into his home) from one business location to another.

**Example 5**

On Sunday mornings, Pastor Smith walks to Church A. After the worship service, he walks back to his driveway, (but does not go into his home) gets in his car and drives to Church B to hold worship.

**Is the drive to Church B considered a business expense?**

Probably. As in Example 2 above, he is essentially going from one business location to another. Because his car is parked only one block away in his driveway, and he does not go into his house, this could be viewed as direct travel between two work locations.

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