

InterAct Ministries Employee Handbook

U.S. Edition

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This edition supersedes all previous editions.

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Welcome!

Welcome to InterAct Ministries. We hope your employment here will be a source of great personal and professional satisfaction. This Employee Handbook should be kept throughout your employment.

In this Employee Handbook you will find vital information regarding the operation of InterAct Ministries. Please study the contents carefully, for in it you will find answers to most of your questions and it will be a guide for you in future years. Updated information will be sent to you from time to time to allow for corrections, deletions and additions. It is your responsibility to make these changes and keep your handbook current.

This Handbook is designed to provide you with information about InterAct Ministries and to summarize its policies and procedures. It may not, however, answer all your questions. It is impossible for any handbook to cover all events or circumstances which could arise. If you need additional information, talk to the human resources director.

This Handbook is intended to be only a source of information and a general statement of ministry policies. It is not a rigid set of rules nor a contract of employment. Its principles serve as a guide for the mission in its decisions. The Handbook is not intended to dictate these decisions. For good and sufficient cause, it may be advisable to make an exception on occasion.

InterAct Ministries hopes that our employment relationship will be continuing and rewarding for both sides. However, the employment relationship is voluntary, and just as you can resign whenever you feel appropriate, InterAct reserves the right to terminate the employment relationship with or without cause. This is known as “at-will” employment. No ministry representative has the authority to enter into any agreement for employment for a specified period of time or make any representations or agreement contrary to at-will employment.

InterAct is a religious organization. In regards to many employment laws, most InterAct employment positions meet the requirements of the ministerial exception (*see Definitions*). Pursuant to Title VII of the Civil Rights Act of 1964, InterAct Ministries does not discriminate in employment matters with regards to one’s race, color, sex, or national origin. If you feel you have been discriminated against for one of these reasons, please contact your supervisor.

Definitions

Purpose:

The purpose of this policy is to standardize terminology and ensure common understanding in our references to employees.

Applies to: All employees

Policy:

1. The terms below shall be interpreted as indicated:
 - A. Members – InterAct Ministries is a *membership* organization. Members of InterAct have a legal standing in that they vote on corporate matters and also elect a board of directors to oversee the organization. To become a member one must meet certain criteria which are outlined in a separate Membership Handbook. Although members can also be employees, the terms are not synonymous (see *Member or Employee? What Am I?*, page 1-10).
 - B. Volunteers - From time to time individuals or groups volunteer their time and skills to work on specific projects for the mission. A volunteer is *not* an employee and receives no remuneration from the mission. Volunteers may be requested to pay their own way to and from the assignment and are encouraged to cover their living expenses while volunteering. A volunteer's relationship with the mission (as a volunteer) may be terminated by the individual or the mission at any time.
 - C. Employees – All people, whether members or non-members who receive wages or salaries from InterAct Ministries are employees of InterAct Ministries. *Employees* of InterAct are distinguished from *members* and *volunteers*.
 - D. Regular Full-time Employees – Those employees whose job classification requires at least 35 hours a week and who maintain continuous regular employment status. Under special conditions (illness, etc.), a regular full-time employee may work less than 35 hours weekly for a specified short term (12 weeks maximum) without losing full-time employee status. All regular full-time employees are eligible for paid vacations and paid holidays.
 - E. Regular Half-time Employees – Those employees whose job classification requires on average at least 20 hours weekly, but no more than 34 hours on average weekly and who maintain continuous regular employment status. Regular part-time employees are eligible for paid vacations and paid holidays.
 - F. Regular Part-time Employees – Those employees whose job classification requires on average less than 20 hours weekly and who maintain continuous regular employment status. Regular part-time employees are not eligible for any benefits programs.

- G. Non-regular Part-time Employees – Those employees whose job classification requires less than 20 hours weekly and are not employed on a continuous basis. Non-regular part-time employees are not eligible for any benefit programs.
- H. Non-regular Full-time Employees – Those employees whose job classification requires at least 35 hours a week, but who are not employed on a continuous basis. Non-regular full-time employees are not eligible for any benefits programs.
- I. Retired Employees – InterAct has no mandatory retirement age. However, on or after age 65, employees with a minimum of five consecutive years of employment are eligible for retirement status. Retired employees have no job responsibilities or expectations whatsoever and receive no supervision.

For more information, see *Retirement Funding Options*, page 3-3.

- J. Ministerial Exception – The ministerial exception is a legal doctrine in the United States that exempts religious institutions, such as InterAct Ministries, from anti-discrimination laws in hiring employees. With rare exceptions, all employees of InterAct Ministries have religious duties associated with their responsibilities and thus qualify under the ministerial exception.
- K. Exempt Employees – Positions which meet certain state and federal criteria may be exempt from the application of minimum wage and overtime laws. *Generally* speaking, an exempt employee is paid on a salary basis. Your supervisor or the human resources director will be able to tell you how your position is classified.
- L. Non-exempt Employees – Positions which meet certain state and federal criteria are not exempt from wage and hour laws and may be required to be paid (at least) minimum wage and to be paid overtime for hours worked above 40 in a workweek. Your supervisor or the human resources director will be able to tell you how your position is classified.
- M. Deputized Fund Raising – As a means of soliciting funds, InterAct employs what is called the “deputized fund raising” method. Under this arrangement, most employees of the mission are assigned the responsibility of raising the funds from donors that are necessary for payment of their own salary, benefits, and program expenses. Some employees are paid directly out of unrestricted funds and therefore have no deputized fundraising responsibilities, and some are paid from a combination of deputized fund raising and unrestricted funds (reduced deputized fundraising responsibilities).
- N. Special Assignment – Like its name implies, a Special Assignment (SpA) reflects a temporary change in an employee’s ministry duties. It is not vacation, though vacation time may be taken in conjunction with a SpA. A separate policy governs Special Assignments (see page 4-9).
- O. Strategic Administrative Position – An administrative position whose function is deemed strategic enough to the overall operation of the mission that scheduling

extended time away from those responsibilities to do personal fundraising can potentially have a negative effect on operations (see page 2-8).

Mission Statement, Vision and Core Values

Mission Statement

InterAct Ministries exists to make disciples among least-reached peoples in cooperation with like-minded churches and organizations.

Vision Statement

InterAct Ministries desires to see reproducing disciples impacting communities across the North Pacific Crescent.

Core Values

- Scripture – *Authoritative and sufficient for life and ministry*
- Relationships – *Loving God and loving people*
- Cross-cultural Ministry – *Recognition of worldview and cultural implications in ministry*
- Whole-life Discipleship – *Walking with disciples through all stages of life and growth*
- Gathered Believers – *Recognize the centrality of the local church*
- Commitment – *High priority on long-term ministries*

Historical Sketch

About 1946, a number of independent missionaries in Alaska began attending the annual missionary conference at the *Church of the Open Door* in Anchorage, pastored by John Gillespie. Rev. Gillespie consulted with Dr. John G. Mitchell of Portland, Oregon, Rev. Samuel Cassells of the Sudan Interior Mission, and James Vaus concerning the need for bringing together these independent missionaries who did not feel free to identify with the two or three struggling faith missions in the territory. In September 1951, a group of men, including Marvin Hurt, Kenneth Hughes, Floyd Gilman, Marvin Webber, and John Gillespie met at the home of Marvin Webber, and *Alaska Missions Inc.* was formed. Sixteen independent missionaries became charter members.

Alaska Missions was incorporated in Juneau under the laws of the Territory of Alaska, October 16, 1951. Because two cult organizations were using similar names and because of the hope of someday including Canada, the name was changed to *Arctic Missions Inc.* in 1956. In 1988, in response to a much broader geographical and ethnic ministry, the name was changed to *InterAct Ministries*.

Victory Bible Camp, founded in 1947 (also by John Gillespie) was under the umbrella of Arctic Missions from 1971 until 1991.

To meet the need for spiritual development among Alaska's Native youth, *Victory High School* was begun as a boarding school in 1959, with three students. The school grew to approximately 50 students until it was closed in the spring of 1982.

In 1966, a Bible institute program was established to meet the needs of the high school graduates. In 1972, the school, then called *Arctic Bible Institute*, was moved to Palmer, Alaska. Today we call it the Lazy Mountain campus and provides training resources for Native Alaskan Christians.

In 1967, InterAct began ministry in British Columbia, Canada, among the Native people. Today InterAct missionaries serve in the three western provinces both in rural and urban ministries.

By 1971, the need for a training program in Canada seemed evident, and the *Native Institute of Canada* was begun. A few years later the boarding high school was discontinued, but the ministry of the Bible institute continued through area and short-term Bible schools and Native conferences. Eventually the name was changed to *Native Bible Centre*, and classes for resident students began again, graduating its first class in 1984. In 1986, NBC moved to Kamloops, British Columbia, where it continues to operate an extension program.

The mission was incorporated in British Columbia under the name *Arctic Missions of British Columbia* in 1979. In 1983, *Arctic Missions of Canada* received a Dominion Charter. An agreement between the U.S. and Canadian organizations delineates the responsibilities and authorities of each organization.

The immigrant population of western Canada led to InterAct beginning a ministry to the Punjabi Sikhs in 1985 and to Muslims in 1997.

In July 1987, the founder, John Gillespie, resigned as general director, and Gale Van Diest assumed that position. Gale, a veteran missionary in Alaska, had served as Alaska field director for the previous 15 years. Gale resigned in 1995 and was succeeded by Gary Brumbelow, who had served with InterAct for 12 years in Canada and five years in Oregon. Gary resigned in 2009 and the board appointed Dale Smith as the executive director. Dale began his career with InterAct at Victory Bible Camp in Alaska and later was a church planter in Canada, then field director and director of Native ministries.

Siberia's proximity to Alaska and the thousands of tribal people in Siberia motivated InterAct to investigate ministry there when the Iron Curtain disintegrated in 1989. In 1991, an InterAct team visited the Russian Far East and Yakutia. This resulted in 17 Russian Christian workers receiving six weeks of training by InterAct mission personnel in Alaska the summer of 1992. Other short-term ministry in Siberia led to placing resident missionaries there in 1994.

Ministry to Punjabis from India living in Canada led to several trips to their home state of Punjab in north India, and finally to placing resident staff there in 1997. In 2001 the India field was closed.

In August 1999, the board of InterAct Ministries launched a special Task Force of nine people which over the next 12 months did an exhaustive study of InterAct's history, culture and operation. The determination of this study was that InterAct would benefit from a more focused geographical area and being accountable to a measurable goal within that area. In keeping with that conclusion, the board approved the following vision: *InterAct Ministries wants to see a culturally relevant church transforming every community in the North Pacific Crescent.* The phrase "North Pacific Crescent" captures our current fields of western Canada, Alaska and eastern Siberia. In 2014 the vision statement was reworded to "InterAct Ministries desires to see reproducing disciples impacting communities across the North Pacific Crescent."

InterAct belongs to two associations. Full membership in *Missio Nexus* and the *Evangelical Council for Financial Accountability* (ECFA). Both require full disclosure and financial accountability in order to provide donors with confidence that their gifts are used appropriately.

Organization and Structure

InterAct Ministries is composed of two separate organizations: the U.S.-based InterAct Ministries, Incorporated and the Canada-based InterAct Ministries of Canada. They cooperate via agreements mutually accepted and overseen by a Joint Ministries Agreement Committee.

A **field director** on each field (Alaska, Russia and Canada) is appointed by the executive director subject to the ratification of the board and of the missionaries of that field. The field director is directly responsible to the executive director. He has oversight of all mission activities and personnel on his field. He plans, leads, organizes and guides the ministry and personnel of the mission to fulfill its goal and purpose.

Other **field leaders** are responsible to, and assist the field director. These field leaders are appointed by the field director.

InterAct **employees and/or members** are typically part of a team. These teams, which are led by a supervisor, meet for prayer, fellowship and ministry discussions.

A **Field Leadership Team (FLT)**, made up of field directors/leaders and others the executive director may add, gives direction to establishing and implementing field-level strategies and programs. A second group, the **Executive Leadership Team (ELT)**, is mostly made up of those who report to the executive director and meets primarily for mutual communication and information sharing.

InterAct's **U.S. office** is located outside Portland, Oregon. The finance, human resources, mobilization and communications departments are located here. The purpose of InterAct's U.S. office team is to effectively link constituents and staff in fulfilling InterAct's purpose by procuring and managing money, mobilizing new missionaries, and providing essential information.

InterAct's **Canada office**, located in Crossfield, Alberta (north of Calgary), serves a similar capacity for the Canada organization.

current organizational charts are available here:
<http://www.interactmin.org/members/OrgCharts>

Member or Employee? What am I?

Purpose:

This policy defines the differences and similarities between the terms *member* and *employee*.

Applies to: All employees

Policy:

InterAct Ministries is a membership organization, meaning people “join” it because of a desire to unite with others for a common cause. In InterAct’s case, the common cause is the Great Commission—making disciples of least-reached people groups. Some membership categories are given the privilege of voting on mission business matters (e.g., electing board members, approving policies, etc.).

Membership organizations abound, but the most common example is a local church. No doubt you belong to one. You are a *member* of it. You didn’t pay anything to join, but there was a screening process of some sort. The benefits you receive from membership are mostly intangible and you probably don’t receive any compensation for your involvement in the church.

However, your pastor is not only a member of the church, but an employee of the church as well (assuming he’s paid something!). *Membership* and *employment status* mean different things.

Most people in the InterAct family initially enter through the membership door.¹ From our membership, some are accepted as employees and receive wages/salary for the work they do for the mission. Before that happens, though, the member is usually required to raise funds for the mission so that money is available to pay the salary. (See “deputized fund raising,” in Definitions.)

When InterAct begins to compensate a member (i.e., pays him/her a salary or hourly wage) that *member* becomes an *employee* of InterAct as well. There is a simple test to determine if you are an employee: if you are given a W-2 at the end of the year, you are an employee of the mission. In the case of couples, both the husband and wife usually apply for and are accepted as *members* of the mission. But generally, only one becomes an *employee*.

In an attempt to distinguish themselves from being employees, some members of InterAct may instead refer to themselves simply as *missionaries*. They might say, “I’m not an employee; I’m a missionary!” In this situation, the term *missionary* is not being used as a legal description but more to identify the individual as one having to raise support, i.e., involved in deputized fund raising. While it may be a helpful way to communicate in some

¹ An application process that includes a review of the applicant’s spiritual experience, including evidence of having a personal relationship with Jesus Christ, their desire to become involved in an ongoing InterAct Ministries assignment and their personal doctrinal position, which must be in agreement with InterAct’s. Members must also indicate continued agreement with InterAct’s doctrinal statement annually in written form.

situations and in some circles, it isn't with the IRS--their language only uses the word *employee*. A *non-employee* who does work for the mission without compensation is technically a *volunteer*.

Section 2

Wage & Salary Administration

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Salary Administration

Purpose:

This policy explains how and when employees are paid.

Applies to: Separate policies (below) have been established for non-exempt employees and exempt employees not salaried through deputized fundraising, and employees salaried through deputized fundraising.

Policy:

The following applies to non-exempt employees and exempt employees not salaried through deputized fundraising.

When you begin work, you are told your rate of pay. That rate is based on an assessment of your position, training, experience and the market for similar jobs. Increases in wages will depend on a review of job performance and marketplace conditions.

Pay Periods and Paydays. Paydays occur on the last workday of the month for time worked between the 26th of the previous month and the 25th of the current month.

Payroll Deductions: The following payroll deductions are required by law: FICA (social security/Medicare), federal and state income tax. Any other deductions may require written authorization. Examples of such deductions include deductions for contributions to a retirement account, salary advances and personal expenses “billed” to your account.

The following applies to exempt employees salaried through deputized fundraising.

Regardless of actual job titles or responsibilities, all employees salaried through deputized fundraising have a fundraising element to their job duties. Funds they raise for InterAct Ministries are used to fund the ministry under their direction. Therefore, the actual monthly salary amount may vary.

Pay Periods and Paydays. Paydays occur on the last workday of the month. Salary amounts are based on funds received through the 25th of the month. (See also, *Timing of First Paycheck*, p. 2-7)

Payroll Deductions: Unless the employee is a self-employed minister for tax purposes, the following payroll deductions are required by law: FICA (social security/Medicare), federal and state income tax. Any other deductions may require written authorization. Examples of such deductions include deductions for contributions to a retirement account, salary advances and personal expenses “billed” to your account.

Maximum Salary Allowable

Purpose:

This policy establishes board control over salaries of those whose wages are funded through deputized fundraising.

Applies to: All exempt employees whose wages are funded through deputized fundraising.

Policy:

The board sets the monthly salary level for exempt employees through the publication of a Support Schedule (Appendix B). This schedule takes into consideration the employee's ministry location, years of service with InterAct, and other needs. It is reviewed and updated every couple of years.

An employee's maximum allowable monthly salary is 125% of the sum of the published salary amount in the Support Schedule and any additional years-of-service increment amount. *Exceptions:* The finance director, in consultation with the field director, is authorized to pay from available funds over and above maximum support for (1) approved ministry expenses (e.g., travel, training, special events, equipment), and (2) family emergency needs.

When computing the amount of funds applied towards an employee's maximum allowable monthly salary, the following are considered: direct support received by the employee (i.e., money sent by a donor directly to the employee) and money received and receipted by the mission.

Workweek and Scheduling

Purpose:

This policy defines workweek and scheduling terms for non-exempt employees.

Applies to: All non-exempt employees

Policy:

For payroll and accounting purposes, the workweek begins at 12:00 a.m. Monday and ends at 11:59 p.m. the following Sunday. The normal workday for a regular full-time employee is 8.0 hours plus an unpaid meal period of 30 minutes. The ministry may establish other workdays or workweeks for individual employees or certain positions.

Work schedules are established by your immediate supervisor. You are expected to work all of the hours and days assigned.

Overtime and Time Reporting

Purpose:

This policy establishes InterAct's position on paying overtime and details how non-exempt employees are to report hours worked.

Applies to: All non-exempt employees

Policy:

Overtime InterAct Ministries does not schedule overtime (i.e., more than 40 hours per workweek) for its non-exempt employees.

Time Reporting Non-exempt employees are responsible to record hours worked each day on a calendar sheet. A photocopy of a calendar page is sufficient. Completed calendar sheets are to be submitted to your respective supervisor each month.

Wage Advances

Purpose:

This policy establishes whether an employee can receive an advance against future wages and under what circumstances.

Applies to: All employees

Policy:

An employee may request a wage advance prior to a monthly payday in an amount not to exceed the anticipated monthly net wage. At no time can accumulated debt to the mission exceed \$500. Approval is given after consultation with the finance director.

Timing of First Paycheck

Purpose:

This policy establishes when an employee's first paycheck will be issued.

Applies to: All employees whose wages are funded through deputized fundraising.

Policy:

Appointees generally become employees, and thus begin receiving a salary, when they arrive at the location of their first full-time ministry assignment. Salary payments usually begin at the end of the first calendar month on the field.

Exception:

At his request, and subject to approval by the human resources director, an appointee raising funds for InterAct may begin receiving income for duties performed prior to arriving on the field under the following conditions:

1. Some, or all, of his supporters have begun contributing funds to his account and gifts to his account have averaged at least \$400/month for the past six months. Donor giving through a previous faith-based employer can be considered in this determination.
2. Reimbursements for business/ministry expenses will be paid above this monthly amount, if funds are available.

Wage/Salary Funding

Purpose:

This policy establishes which funds are used to pay the wages of selected employees assigned to strategic administrative positions (see page 1-4).

Applies to: All employees

Policy:

There are three categories of wage/salary funding:

1. Employees paid 100% from the General Fund: It is sometimes necessary to hire personnel for particular responsibilities and not require them to be responsible for raising their own salary/wages funds. These may be full-time or part-time employees. This is determined by need and budget, and is approved by the executive director.
2. Employees paid 100% through deputized fundraising. It is preferred that all employees whose salary is to be funded through deputized fundraising be fully funded that way.
3. Employees paid through deputized fundraising with supplemental subsidy from the General Fund. It is not always possible for employees in strategic administrative positions to be fully supported through deputized fundraising.

When an employee is transferred from another assignment to the administrative position, the employee should be funded 100% through deputized fundraising before the transfer. If not, she will be asked to devote up to 12 months on personal fundraising activities before assuming her new responsibilities. When the first assignment of an employee salaried through deputized fundraising is the administrative position, she will spend up to 18 months to raise the needed funds.

After this fundraising period, the employee will start work. If needed, his salary will be subsidized to the recommended support amount. The development office will make every attempt to raise the finances needed for this subsidy.

A subsidized employee whose support level drops may be asked to devote up to six months to fundraising activities to gain support. This will be determined by the strategic need for the employee's services, the amount of support involved, and the possibilities of success. Final decision regarding this will be made by the executive director.

Such an employee is considered "under-supported," and should always be cultivating new support by building relationships whenever possible.

Section 3

Employee Benefits

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Medical Benefits

Purpose:

This policy details the medical benefits available to employees.

Applies to: All regular full-time and regular part-time employees

Policy:

InterAct does not provide a group medical plan for its employees. Regular full-time employees are required to have some sort of medical coverage, whether through an individual plan, a spouse's employer, Medicare, etc. Proof of such coverage may be required.

Retirement Funding Options

Purpose:

This policy outlines the requirements and options employees have for funding individual personal retirement accounts.

Applies to: All employees funded through deputized fund raising.

Policy:

InterAct's policy is to not pay salary or wages to former employees after they retire. All employees funded through deputized fund raising are strongly encouraged to participate in some form of self-directed retirement funding program such as, but not limited to, a 403(b) (tax sheltered annuity), IRA (individual retirement plan), or Roth individual retirement plan.

Employees can contribute to a retirement fund through payroll reductions. However, the mission will only process contributions to the options detailed below. *Note:* Unless exempt, employees also contribute to the Social Security program (FICA) through payroll deductions or payment of self-employment taxes.

- A. Tax-Deferred Plans through Approved Administrators: Employees can contribute to a tax-deferred annuity plan managed by one of the mission's approved administrators. Within these self-directed funds, the employee has numerous investment options representing varying degrees of risk.
- B. Non-Deferred Plans Administrated by Various Companies: Employees can contribute to other types of retirement plans of their choosing (savings accounts, conventional IRAs, Roth IRAs, etc.) that have been approved by the finance director.

Retirement Income Received through Deputized Fund Raising

Subject to the schedule below, retired employees who were funded through deputized fund raising during their employment years *may* be eligible to continue to receive income if funds are available. Such income will be paid as compensation for prior service.

- A. Employees born prior to 1940 will be allowed to receive salary in retirement from support received if requested.
- B. Employees born in 1940 through 1954 will be allowed to receive salary in retirement from support received upon demonstrated need at time of retirement.
- C. Employees born after December 31, 1954 will not receive salary in retirement.

Holidays

Purpose:

This policy designates the number of holidays which will be observed at InterAct Ministries and describes scheduling and pay practices.

Applies to: All employees

Policy:

InterAct Ministries provides its employees 10 paid holidays each year. Additional holidays may be declared at the Executive Director’s discretion.

Holidays include:

New Year’s Day	Labor Day
President’s Day	Columbus Day
Good Friday	Veteran’s Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

When a holiday falls on a Saturday, the previous Friday will be taken as the paid holiday. If the holiday falls on a Sunday, the following Monday will be taken.

- I. Eligibility
 - A. Begins the day following the first day of work.
 - B. Includes all regular full-time and regular half-time employees (excludes regular and non-regular part-time employees).
 - C. Employees will be paid for an eligible holiday only if it lands on a day that would otherwise have been a regular work day. For example, if you regularly work M-W-F and a holiday lands on Thursday, you will not be paid for that holiday.
 - D. Employees are not expected to work on a paid holiday. However, paid holidays can be deferred to some other time within 30 days of the scheduled holiday.
- II. Rate of Pay
 - A. Non-exempt, regular full-time and regular half-time employees will be paid for the number of hours they normally would have worked as payment for the holiday. If employees have schedules of 8 hours or less per day, and/or less than 5-day workweeks, (e.g., 4, 8-hour days), InterAct will pay these employees based on average hours worked per day for the period of July 1-December 31 of the previous year.

Vacation Benefits

Purpose:

This policy explains the vacation policy.

Applies to: This policy applies to all regular full-time, regular half-time and regular part-time employees.

Policy:

Vacation benefits are given to all qualifying employees

Procedure:

- I. **Definition:** Vacation time is time off from regular working hours, not including statutory holidays. *Generally* speaking, employees on vacation will have no job-related expectations applied to that time.
- II. **Vacation Benefits After First Year:** Vacation benefits are given each January 1 to all qualifying employees (see table below). Employees need not wait until their actual anniversary date to receive vacation benefits.
 - Regular full-time employees:.....20 days
 - Regular half-time employees: 10 days
 - Regular part-time employees5 days
 - A. **First Year and Rehire Employees:**
 1. New employees become eligible to take their first vacation in the first calendar year after their date of hire.
 2. Rehired employees returning to work after a break in service not exceeding 12 months will receive entitlement in the first calendar year after their date of rehire.
 - B. **Separation:** Employees who are separated from InterAct Ministries for any reason—resignation, involuntary separation, reduction in staff, etc.—are not paid in lieu of vacation for any unused vacation.
- III. **Scheduling Vacations**
 - A. Employees are responsible for planning ahead for vacation and working out a complete schedule with their immediate supervisor who is responsible for approving vacation schedules. Generally, employees are expected to schedule and take all vacation for which they are eligible in the year of entitlement. No provision is given for deferral of unused vacation time into a subsequent year(s).
 - B. **Vacation Period.** The period for scheduling vacations runs from January 1 to December 31. The full vacation entitlement may be scheduled any time after January 1.
 - C. **Approval Required.** Vacations may be scheduled any time during the vacation period subject to supervisor approval. Supervisors will consider the following when making approval decisions.
 1. Organizational work requirements
 2. Employee's tenure
 3. Employee's preference
 - D. **Vacation Units.** Although vacations are normally scheduled at least one week at a time, employees may, with their supervisor's approval, schedule vacations in units of days.

- E. Eligible, Payable Vacation Days. Regular half-time employees who work less than 5-days each workweek will only be charged a vacation day for a day normally worked. For example, if someone who usually works Monday-Wednesday-Friday desires a full week of vacation (i.e., Monday-Friday) he would only consume 3 vacation days.
 - F. Effects of Holidays. When a holiday occurs during an employee's vacation week, the employee will receive a comparable period of time as vacation.
- IV. Vacation Pay
- A. Computation of Pay Amount. Non-exempt, regular full-time and regular half-time employees eligible for vacation benefits will be paid for the number of hours they normally would have worked per day as payment for each vacation day. If employees have part-time schedules of 8 hours or less per day, and/or less than 5-day workweeks, (e.g., 4, 8-hour days), InterAct will pay these employees based on average hours worked per day for the period of July 1-December 31 of the previous year.
 - B. No Pay in Lieu of Vacation. To meet the intent of this policy, vacations are to be scheduled and taken. Employees will not receive vacation pay in lieu of vacation time off.

Other Time Off/Personal Days

(Sick Leave/Emergency Time Off)

Purpose:

InterAct Ministries realizes that from time to time employees may be ill and unable to work, or due to schedules, appointments, locations, stress and need, it may be necessary for an employee to have limited time off other than vacation or holiday time. This could be for emergencies, such as sickness or death in a family. This policy establishes the organization's standard in regards to such time off.

Applies to: All employees

Policy:

Employees are granted leave as needed for illness, doctor's appointments, personal business, etc., and, as Christians, are on an honor system to use this open leave time only when actually needed for these purposes.

Procedures:

Non-exempt employees:

Non-exempt employees are not paid for personal days.

Supervisors are to monitor employee personal days patterns and, if necessary, take action, which may include dismissal, if personal days exceed 4% of annual work days (roughly 10 days/year for a regular full-time employee) or otherwise adversely affects ministry.

Exempt employees:

Exempt employees are paid for personal days.

Supervisors are to monitor employee personal days patterns and, if necessary, take action, which may include dismissal, if personal days exceed 10 days/year or otherwise adversely affects ministry.

Extended Sick Leave Policy

Purpose:

The occasion may arise when an employee experiences extenuating health circumstances personally, or with an immediate family member that prevents him/her from working at full capacity. InterAct seeks to find a balance between the caring nature characteristic of a Christian ministry and its accountability to God and donors for its use of salary funds.

Applies to:

All employees, and then only to care for an immediate family member with a serious health condition or the employee's own serious health condition.

Procedures:

When time off is needed for extended sick leave the employee is expected first of all to use any remaining emergency time off/sick leave days (see *Other Time Off/Personal Days*, 3-7). Then any remaining vacation days are to be used (see *Vacation Benefits*, 3-5).

When all available emergency time off/sick leave and vacation days have been used, the employee must consult with his/her field director to consider options for additional time off. Options may include:

- Regular leave of absence (see *Leave of Absence*, 4-13)
- Re-assignment to a job better fitting the employee's situation (example: switching to a job that could be performed at home or off the field.)
- Granting of additional special personal days, not to exceed 25 full working days or the equivalent. Additional special personal days may be granted after review is given and only in increments of 25 full working days or the equivalent.
- In extreme cases, employment of a totally different nature and with a different employer may be the wisest option.

When extended sick leave is arranged, a written record of the decision is to be filed with the human resources director and donors to the employee's ministry will be notified by the Mission of the decision.

Rest Periods, Meal Periods, Prayer Times and other “Breaks”

Purpose:

This policy defines certain types of “breaks” and outlines when and how they may be taken.

Applies to: All non-exempt employees

Policy:

Rest Periods While we recognize the value and benefit to both the employee and employer of a break in routine we have chosen to follow an honor system regarding breaks. Therefore, InterAct Ministries has chosen not to schedule in fixed break periods during the work day. We have found that the nature of the work environment at InterAct is such that movement away from your work station for a walk to the laser printer, copy machine or to fix a cup of coffee provides adequate relief. As long as employees do not abuse this relaxed atmosphere, we’ll continue allowing the freedom to get a cup of coffee when desired. Break periods cannot be used to extend a meal period or leave early.

Meal Periods Each employee is allowed one 30-minute unpaid meal period per eight hours of work.

Staff Meetings Employees are paid for their required attendance at staff meetings.

Prayer Times From time to time, some InterAct workgroups have formal times of group prayer. Employees are encouraged to participate and are paid for the time if it occurs during their normally scheduled work day.

Work-time Parties From time to time a brief “party” may be planned to honor staff birthdays or commemorate some event or occasion. Employees are encouraged to participate and are paid for the time if it occurs during their normally scheduled work day.

Non Work-time Parties/Socials From time to time a workgroup may gather for a social time together during non-office hours (e.g., a Christmas party, etc.). Employees are *not* required to participate and are *not* paid for the time.

Workers' Compensation Insurance Coverage

Purpose:

This policy informs the employee of what to do in the event of a personal work-related injury.

Applies to: All employees, where required.

Policy:

All InterAct employees are covered by workers' compensation insurance where required.

It is the responsibility of each person to avoid unsafe acts and situations which might endanger or injure himself or others, or might cause damage to the property of others or InterAct Ministries. Clear attention to safety practices will help minimize losses due to accidents.

If a claim is necessary for a work-related accident, contact the field office immediately for instructions on where/how to file the claim.

Continuing Education

Purpose

InterAct Ministries believes all its employees should continue to grow intellectually, spiritually and professionally. While there are a number of means for continuing education (reading, study courses, seminars, conferences, etc.), this policy addresses continuing education on a formal level leading to a degree.

Applies to: All employees.

Policy

Some courses of study leading to a degree can be accommodated while still fulfilling all ministry responsibilities. An employee considering studies that would impinge upon assigned responsibilities, or require more time than would normally fall under a Special Assignment (see *Special Assignment*, page 4-9) must first meet the following qualifications:

1. Have served as an employee with InterAct for at least four years.
2. Be already growing through reading and informal study.
3. Have proven academic ability to pursue desired studies.
4. Demonstrate that the studies would be an asset to his present or anticipated ministry with InterAct.
5. Be recommended by his immediate supervisor and field director.
6. Show that the anticipated program would not cause undue hardship on his family, financially or in other ways.
7. Be willing to commit at least the amount of time spent in the program to InterAct following completion.
8. Receive approval from field director (master's level and below) or executive director (doctoral level).

Procedure

1. Discuss the idea with immediate supervisor and field director.
2. Send a written request to field director showing that the above qualifications have been met.
3. If accepted to pursue further studies, file an annual report to field director regarding progress.

Financial Aid

Financial assistance may be available for approved educational programs upon request. Application form available from the human resources department.

Section 4

Employment

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Expense Reimbursement (MER)

Purpose

InterAct Ministries, Inc. has adopted an Accountable Reimbursement Policy pursuant to the rules of the U.S. Internal Revenue Service. This policy explains how and under what circumstances ministry/business expenses are reimbursed.

Applies to: Separate policies (below) have been established for employees not funded through deputized fund raising and employees who are salaried through deputized fundraising.

Policy

To receive reimbursement for business related expenses, each employee must prepare a written request. Accurate completion of the forms according to these guidelines will expedite your reimbursement.

The following applies to employees *not* funded through deputized fund raising.

From time to time, InterAct employees may spend personal funds when fulfilling their mission responsibilities. Unless otherwise set, employees will be reimbursed for the use of a personal vehicle while on mission business at the current per mile rate as established by the IRS. Reimbursement can be received from the finance director.

From time to time, employees may be asked to travel outside the immediate vicinity of their normal work location on behalf of InterAct. On those occasions, the following reimbursement guidelines will apply:

- InterAct will reimburse at the standard mileage rate¹ if you drive your own car.
- InterAct will reimburse the actual cost for pre-approved rental car, fuel, parking and toll expenses only. Collision damage waiver (CDW) or loss damage waiver (LDW) insurance costs will not be reimbursed. Because rental cars are often expensive, other forms of transportation should be considered when practical.
- InterAct will reimburse the actual cost of the ticket for pre-approved commercial travel.
- InterAct will reimburse the actual meal cost up to the approved per diem rate¹.
- InterAct will reimburse the actual lodging cost up to the published annual conference reimbursement rate¹. (If lodging is part of a conference package, InterAct will reimburse the package rate.)

The IRS has established guidelines for identifying what else is or is not a legitimate business expense, yet reimbursement remains at the discretion of the employer. As a general policy, if reimbursement is desired, employees should check with their supervisor *before* spending personal funds for mission purposes.

To be reimbursed, employees must complete and submit a "Payment Request Form," along with receipts, to the finance director.

The following applies to employees salaried through deputized fundraising.

¹ Current mission-approved reimbursement rates are maintained on the employee/member website, www.interactmin.org/members.

To be reimbursed for ministry expenses, employees salaried through deputized fundraising must submit completed MER forms. Detailed instructions in Appendix C.

Reference Requests

(Centralization of Responsibility for Responding to Reference Requests)

Purpose

Explains how requests for employment-related references for current or past employees are handled.

Applies to: All employees

Policy

Employees should not provide any information (verbal or written), regarding current or former employees or volunteers to persons, firms, organizations or institutions who are not employed by or part of InterAct Ministries. Any employee who receives a request for any information concerning a past or present employee or volunteer of InterAct Ministries should without engaging in any on or “off the record” conversation or documentation about the individual, refer the person making the request to the human resources director.

Only the human resources director or his designee is authorized to provide information of any kind regarding current or former employees or volunteers.

An exception exists only if the human resources director authorizes another supervisory or management representative to provide information regarding a particular individual. Requests that should be referred to the human resources director include, but are not limited to, requests or comments regarding performance or character from any outside agency, firm, person or organization. Strict observance of this policy is required.

Personnel Records

Purpose:

InterAct Ministries provides a record keeping system and location for all Personnel Records. Personnel Records are maintained for use by InterAct Ministries and will remain the property of the organization. These documentations exist to enhance ministry corporate memory and to allow retention of information for all who serve the organization.

Applies to: All employees

Policy:

1. InterAct Ministries has an expectation that all management personnel will document clear employee records and ensure they are stored in appropriate and secured areas.
2. Personnel files shall contain job related items as specified by the human resources director.
3. Personnel files are confidential information and can only be checked out by:
 - a. The employee's direct supervisor.
 - b. Supervisors/Managers of the employee's direct supervisor.
 - c. The human resources director or her designee.
 - d. The executive director or his designee.
4. Authorized individuals who check out personnel files shall keep the files in locked storage when not in use.
5. With the exception of Performance Evaluations, material contained in employee personnel files shall not be reproduced without specific approval of the human resources director.
6. The employee has the right to look at her personnel file when accompanied by her supervisor or a human resources representative.
7. If an employee has applied for an internal job opening, the employee's present supervisor/manager may check out the personnel file and discuss any pertinent job-related information with the hiring supervisor/manager.

Outside Employment

Purpose

Sometimes an employee desires to have other employment while being employed by InterAct. This policy explains how those situations are handled.

Applies to: All exempt employees.

Policy

Unless otherwise indicated, all employees are assumed to be “full-time” workers, that is, the employee is given a ministry assignment which is expected to require full-time involvement. In other words, the mission assignment is the employee’s number one priority or first calling.

Any employee wishing to work another job while still fulfilling his mission-assigned duties must receive approval from his immediate supervisor *and* field director. When granting approval, consideration will be given to the following matters:

- Will the outside employment restrict the employee from doing his mission-assigned duties?
- Which of the two jobs will be given priority if/when a time conflict occurs?
- Will the nature of the outside employment have a negative effect on the role of the employee?
- If the reason for taking the outside employment is primarily to meet a financial need, and the employee is under supported, have all reasonable measures been taken to increase personal funding (i.e., Special Assignment, letter to mailing list from executive director, personal phone calls, letters, etc.)?
- Will the employment be seasonal? Regular? Sporadic?

If outside employment has been approved, the above factors will be monitored by the employee’s supervisor.

Financial Aid for Moving

Purpose

Sometimes an employee's work assignment changes, necessitating a move to a new geographic location. Usually, such a move involves some moving costs. This policy explains InterAct's position on providing financial aid for such mission-initiated moves.

Applies to: All employees

Policy

For the benefit of the ministry and the employee family involved, the mission may request a change of locations for an employee. In those cases, InterAct will consider giving financial assistance (limit \$1000US) to help cover the costs. Request forms are available from the human resources department.

Jury Duty

Purpose:

InterAct Ministries believes that individuals need to be concerned about government and the administration of justice. The organization encourages employees to be involved in activities of civic responsibility.

Applies to: All employees

Policy:

InterAct Ministries provides this policy and procedure to establish guidelines for granting jury duty leave with pay.

Procedure:

1. Upon notification of impending jury duty, employees should immediately notify their immediate supervisor to request permission to serve. In cases where the employee's time off for jury duty would cause a serious program interruption the supervisor will work with the employee and the court to delay or excuse the call for service.
2. Employees called for jury duty will be paid the difference between her regular earnings for the work missed and the amount received for jury duty (excluding travel allowances) up to a maximum of five days.
3. Employees are expected to return to work when released from jury duty on any given day if it would be reasonable to complete at least four hours of work.
4. Employees normally scheduled to work on a day when the jury is not in session, are expected to work their normal hours that day without additional compensation from InterAct Ministries.

Special Assignment

Purpose

Occasionally it is necessary for an employee to shift away from her primary day-to-day InterAct-assigned responsibilities and be given a temporary assignment. It might be for reporting to those who have been praying and giving, to get further training, or to raise additional financial and prayer support. This policy explains how such special assignments are handled.

Applies to: All employees whose wages are funded through deputized fundraising.

Policy

A special assignment may be requested by the employee (on a form available online or from the human resources director), or by the mission in consultation with the employee. The required form will then be completed by the employee.

The length of the special assignment will be determined by the need and goals of the employee and the mission. Full-time regular employees are entitled to a maximum of 12 months of special assignment every five years. Special consideration will be given for training programs that may last more than one year.

Final approval of special assignment requests are made by the field director. Requests other than for support raising and/or donor development must also be approved by the human resources director (example: for continuing education).

Employees remain on special assignment until the goals of the assignment are reached and re-assignment is made.

An employee on special assignment is responsible to her respective field director.

Outside employment policies apply while on special assignment.

Procedures

1. Present a request for special assignment to your immediate supervisor (using form available) at least 30 days in advance. For special assignments with an expected duration of 30 days or less, a verbal request may be made.
2. Your supervisor will send the request with his recommendation and comments to the field director. Your field director may wish to discuss and confirm some aspects of the request with you.
3. Final approval of your request will be given by your field director, in consultation with the human resources director.
4. Upon return to the field following your special assignment, debrief with your supervisor, being sure to discuss progress made towards your stated goals.

Employee Separation

Purpose:

This policy establishes the at-will nature of the employment relationship between InterAct Ministries and its employees. It further describes the various circumstances under which an employee may separate from the organization's employment. Final processing procedures are also described.

Applies to: All employees

Policy:

Separations at InterAct Ministries are governed by the traditional legal principle of employment-at-will. This means that the employee is hired for an indefinite term. Thus, the employee is free to leave at any time he or she believes it is in his/her best interest. Similarly, the organization may terminate the employment relationship whenever it deems appropriate.

Procedure:**I. Voluntary Separation**

Voluntary separations are those not initiated by the ministry and include resignation, retirement and death.

Resignation: Employees who resign are requested to give notice to their immediate supervisors, preferably in writing. Two weeks' notice is considered appropriate.

If submitted in writing, the letter of resignation should include an effective date, be addressed to the executive director, and submitted to the employee's immediate supervisor, with copies sent to the field and human resources directors.

Upon receipt of the notice, the human resources director, in consultation with the field director, will determine if the proposed effective date is appropriate and respond to the employee within five days. In the best interests of the Mission, an earlier or later effective date may be requested.

1. Special Policies regarding Resignations for those salaried through deputized fund raising:

1. If an employee who is funded through deputized fund raising is contemplating resignation—for whatever reason(s)—it is InterAct's expectation that he will first consult with his home and/or sending church(es).
2. Upon receipt of a resignation notice, the mission will *confidentially* contact the employee's home and/or sending church(es) leadership, requesting that the pending resignation not be made public to the church membership unless and until the resigning employee wishes.
3. The resigning employee is also responsible to share his plans with his individual supporters at the earliest reasonable and practical time.
4. Because InterAct Ministries cannot receipt funds designated to the ministry of an individual who is no longer an employee of the mission, funds for resigning employees will not be receipted after the date of resignation. To accommodate personal needs when transitioning from the mission, resigning

employees may be relieved of their mission-assigned responsibilities up to 30 days preceding the resignation date.

5. Any funds held by the Mission on behalf of the employee at the time of resignation are the property of the Mission and will be disbursed at the discretion of the board of directors.

Retirement: InterAct Ministries has no mandatory retirement age. If an employee shows a continued capacity to fulfill his/her job duties as required, they may continue to work indefinitely.

Death: If an employee dies, payment is made to the estate in accordance with statutory requirements for salary due at the time of death. Salary for the remainder of the pay period during which death occurred is paid to a surviving spouse only.

III. Involuntary Separation

A. **Layoff.** Layoffs (reduction in work force/departmental or individual position elimination) will be communicated to affected employee(s) at the earliest reasonable time to allow for productive transition.

B. **Termination.** Separation from the organization, initiated by the organization, for reason other than reduction in work force, after measures have proven unsuccessful in correcting unacceptable performance.

C. **Discharge.** Immediate termination from the organization, initiated by the organization, for a serious or flagrant offense involving willful misconduct that violates the standards of InterAct Ministries as outlined in the Employee Handbook.

D. **Authorization of Involuntary Separation.** Only the executive director is authorized to initiate an employee's involuntary separation for any reason. When doing so, he will first consult with the human resources director and the employee's supervisor and/or field director:

If any level of management approval is not available, employee should be suspended, without pay, until review and approval can be obtained. If or when employee is reinstated from suspension, all lost pay would be reimbursed through the payroll system.

In submitting a separation case for review, all pertinent documentation from Personnel Records must be reviewed and the following items considered:

1. **REASON FOR SEPARATION.** Primary consideration will be given to the nature of the incident(s) underlying the separation decision.
2. **PERFORMANCE HISTORY.** Consideration may be given to the employee's past contribution and performance record throughout the entire length of service.
3. **CORRECTIVE EFFORTS.** The history of corrective actions may be considered, including records of counseling interviews, written warning, etc.
4. **ALTERNATIVES EXPLORED.** The possibility of lateral transfer or reassignment may be considered when appropriate.
5. **OTHER CONSIDERATIONS.** Any special mitigating circumstances that might affect the prospect of obtaining future employment, will be given special consideration.

IV. Separation Allowance

At the discretion of the executive director, employees *may* be paid a separation allowance when separation is initiated by the organization for reasons other than discharge.

Any request for exceptions to the separation allowance must be approved by the executive director.

V. Exit Interview

InterAct will seek to conduct an exit interview with all terminating employees. The purposes of this interview include: ensuring the return of all ministry property; reviewing financial arrangements, accrued vacation and the like; reviewing the reasons for the resignation; and obtaining the employee's input and suggestions for improvement in the ministry. The employee will be informed of any rights to continued benefits coverage at this time.

Leave of Absence

Purpose

Establishes the procedures for when an employee desires to temporarily suspend employment with InterAct.

Applies to: All employees

Policy

A leave of absence is an extended time away from active ministry for rest, recovery from emotional or physical disorder, attention to family needs, etc. when vacation and personal days have been exhausted. By mutual agreement of the employee and her supervisor, subject to approval by the executive director, the employee may be excused from ministry responsibilities for up to 12 months. During this time the employee will receive no salary or wages from InterAct; will have no InterAct responsibility, affiliation or voting privileges; and may return to InterAct upon demonstrating that the need for which the leave was granted has been fulfilled, without executing the normal application procedure.

If the employee does not initiate reinstatement during the 12 months, the leave of absence expires and the employee is considered to have voluntarily terminated employment with InterAct. Any application made after that time will be considered as a new application.

Any employee who returns after a leave of absence shall retain as tenure her years of service prior to, but not during, the absence.

Funds designated to the employee's ministry held at the beginning of, or received during the leave of absence will be available for the employee's ministry upon return to active service with InterAct. Should the employee not return, the funds will be disbursed at the discretion of the board of directors.

Conflict Resolution

Purpose

Governs how InterAct employees are to handle interpersonal and intra-organizational conflict.

Applies to: All employees

Policy

The Bible commands us to make every effort to live at peace and to resolve disputes with each other in private or within the church (see Matthew 18:15-20; 1 Corinthians 6:1-8).

An employee who has a dispute with another employee will first seek to resolve it informally through direct dialogue. If necessary, either employee may ask her immediate supervisor to mediate.

If the problem cannot be resolved to the employee's satisfaction through the informal process, it should be formally referred, in writing, to the employee's immediate supervisor.

The immediate supervisor will thoroughly investigate all aspects of the problem, analyze the facts, make a decision and present a written report back to the employee in a private interview. (If the conflict is with the employee's immediate supervisor, the employee should submit the report to the next level of leadership above his supervisor, with a copy to his supervisor.)

If the employee is still not satisfied with the resolution, she may appeal in writing to the executive director. The executive director will proceed to resolve the dispute using the same procedures outlined above and will make the final resolution in a meeting with the employee and any personnel as required by the proceedings.

Disputes not settled by any of the above means will be settled by legally binding arbitration in accordance with the *Rules of Procedure for Christian Conciliation* of the Institute for Christian Conciliation, a division of Peacemaker Ministries (www.peacemaker.net). Judgment upon an arbitration decision may be entered in any court otherwise having jurisdiction.

Employees understand that these methods shall be the sole remedy for any controversy or claim arising out of employment with InterAct and expressly waive their right to file a lawsuit in any civil court against one another for such disputes, except to enforce an arbitration decision.

Crisis Management Policy

Purpose

Governs how InterAct will respond to a major externally-originated crisis aimed at the mission itself.

Applies to: All employees

Policy

There is a remote possibility that InterAct Ministries or one or more of its employees could be put in jeopardy by crises such as terrorist action, political unrest, war, etc. The following general policy will be followed should this happen:

1. Proper authorities and immediate family will be notified.
2. No direct immediate action will be taken by the mission in retaliation.
3. Prayer will be made and requested from every possible resource.
4. The mission will communicate and cooperate with the immediate family and governmental authorities as much as possible.
5. The mission will not give in to demands of terrorists or others without consultation and approbation from immediate family involved and from governmental authorities.

It is important that one official spokesman be appointed to speak to the media regarding possible terrorist action or any other event of potential negative media impact. The executive director will either act as this spokesman or appoint an official spokesman who is authorized to speak for InterAct Ministries during such crises.

Secondment

Purpose

Secondment describes the occasion when one organization “loans” an employee to another organization, oftentimes because the receiving organization cannot afford such resources. Usually the loaned employee retains his employment relationship with his existing employer, but that employer delegates most, if not all, supervision to the receiving organization.

Applies to: All employees

Policy

1. A request for a secondment may be initiated by InterAct or the employee.
2. If an InterAct employee wishes to be seconded to another organization the following criteria must be met:
 - a. The seconded employee’s anticipated ministry must serve InterAct’s current fields of ministry.
 - b. The seconded employee’s anticipated ministry responsibilities must further the stated purpose of InterAct.
 - c. The seconded individual’s current ministry with InterAct will not be hampered by the secondment of the individual.
3. An employee who is loaned to InterAct from another agency must submit completed application papers for review and meet the minimum training/educational requirements of the position he/she expects to fill. Depending upon the situation, references and/or a formal interview may be required.
4. Whether an individual is being seconded *to* InterAct or *from* InterAct, an agreement will be written covering the terms of the secondment. This agreement will be negotiated and signed by the employee involved, the executive director of InterAct Ministries, and the leadership of the other organization. This agreement is to be completed and signed by all parties before the employee begins to serve the term of secondment.
5. Secondment agreements are for an initial period of one year, and must be evaluated and re-negotiated annually thereafter.
6. When an InterAct employee is seconded to another organization he remains subject to the policies of InterAct Ministries, including this Handbook, unless otherwise specifically articulated in the secondment agreement.
7. All seconded employees will be subject to the same operational assessment as regular employees.

Procedures

1. Requests for a secondment initiated by an employee must be submitted in writing to his supervisor. The request must include or address the following:
 - a. Name of the receiving organization/ministry
 - b. Stated purpose of the receiving organization and its relationship to InterAct’s purpose, goals, strategy, etc.
 - c. Beginning and ending dates of secondment
 - d. Anticipated location of ministry assignment

- e. Anticipated ministry responsibilities and how those duties will further the work of InterAct
2. Approval is granted by the executive director, after consultation with the respective field director(s) and other impacted parties.
3. The agreement between the two organizations is drafted by the human resources department, finalized and signed by both organizations and the employee.
4. Annual reviews for continuation of the secondment will consider the following:
 - a. Have any of the details of the original request changed?
 - b. Do the employee's ministry responsibilities still further the work of InterAct?
How so?
 - c. Do any of the terms of the written agreement need to be adjusted?

Prayer/Newsletter

Purpose

Prayer letters are a tradition in InterAct. This policy sets forth the requirements and some procedures for writing prayer/newsletters.

Applies to: All employees whose wages are funded through deputized fundraising

Policy

For the purposes of this policy, a mailing list consists of the names and addresses of people and churches who the employee considers *are* interested, or could *potentially* be interested in his/her ministry with InterAct. It doesn't necessarily include every name and address the employee wishes to keep on record.

Employees funded through deputized fundraising are required to send letters to their entire mailing list at least every six months, with a copy to the U.S. office. Donors must be written at least every other month, preferably every month. These churches and friends have an investment in the mission. Timely, attractive and clear communication is essential.

“InterAct Ministries” must be printed somewhere on each prayer letter.

All employees have the option of maintaining their mailing list at the U.S. office. Additions, corrections and deletions will be handled by staff.

Section 5

Employee Conduct and Ministry Expectations

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Statement of Faith

InterAct Ministries is a Christian organization committed to making disciples among the least-reached peoples of the North Pacific Crescent. To this end, the organization as a whole is committed to uphold the Statement of Faith and expects all its employees to commit to it. All employees are held accountable to the values created within this statement. Annually, all employees are required to indicate in writing their continued agreement with the Statement of Faith.

- A. We believe the Bible is the verbally inspired Word, revelation of God, inerrant, infallible, and God-breathed. It shall be our guide in all matters of faith and conduct. (Psa. 19:7-11; II Tim. 3:16-17; II Peter 1:19-21; Matt. 5:18)
- B. We believe in the triune Godhead, composed of God the Father, Son and Holy Spirit, coexistent, eternal, omniscient, omnipresent and omnipotent. (Deut. 6:4; I Peter 1:2; John 1:1; Acts 5:3-4)
- C. We believe in the deity of Jesus Christ, his virgin birth and sinless life, that He is God incarnate, very God of very God, for whom and by whom all things were created, and that He is the head of his body, the true church. (John 1:1-14; II Cor. 5:21; Col. 1:18)
- D. We believe that man was created in the image of God. Man chose to sin and thus became totally lost and absolutely incapable of saving himself by his own works. Therefore, apart from Jesus Christ, all human beings incur physical, spiritual and everlasting death. (Gen. 1:26; Gen. 3; Isa. 64:6; Rom. 5:12,19; Eph. 2:1,8-9; Rom. 6:23)
- E. We believe God's plan for human sexuality is to be expressed only within the context of marriage and that God created man and woman as unique biological persons. God instituted monogamous marriage between male and female as the foundation of the family and the basic structure of human society. For this reason, we believe that marriage is exclusively the union of one genetic male and one genetic female. (Gen. 2:24; Matt. 19:5-6; Mark 10:6-9; Rom. 1:26-27; 1 Cor. 6:9)
- F. We believe that because of the very nature of the gift of eternal life, because of the present intercessory ministry of Jesus Christ, and because of the sealing of the Holy Spirit, all true believers once saved, will be kept saved by the power of God forever. (John 5:24; 10:28; Rom. 8:29; Eph. 4:30; Heb. 7:25; Jude 24)
- G. We believe that the true church is one body composed of all believers with Jesus Christ as the head. We further believe that baptism and the Lord's Supper are scriptural ordinances and are to be observed by the church today. (Eph. 5:23; Acts 2:41; Matt. 28:19; 26:26-29; I Cor. 11:17-34)
- H. We believe in the great Evangelistic Commission of the Lord Jesus Christ: "Therefore go and make disciples of all nations, baptizing them in the name of the Father and of

the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you.” (Matt. 28:16-20; Acts 1:8)

- I. We believe in the personal, bodily, imminent, visible return of our Lord Jesus Christ to complete His work as Messiah and to judge all people. We believe in the bodily resurrection of believers and unbelievers. Those who accepted Christ as Lord and Savior will be with him in heaven forever, and those who have rejected him will be separated from him in the lake of fire forever. (I Thess. 4:13-18; I Cor. 15:50-59; Rev. 19:19-20; 20:1-6; Matt. 25:41)
- J. We believe that Jesus Christ was conceived by the Holy Spirit, was born of the virgin Mary, and was fully God and fully man. We believe in his sinless life, his miracles, his death for sin, his bodily resurrection, his ascension to the right hand of the Father, his ministry on behalf of true believers, and his personal return in power and glory. (Matt. 1:18; Luke 1:27; Phil. 2:5-7; Heb. 4:15; John 19:30; Matt. 28:6; Luke 24:6; Col. 3:1; Heb. 7:25; I Thess. 4:16-17; Rev. 19:11-16)
- K. We believe that Christ died for our sins as a substitutionary sacrifice; and that all who receive him as personal Savior and Lord are declared righteous by faith on the basis of his shed blood. (Isa. 53:6; Heb. 10:14; Eph. 5:2; John 1:12; Rom. 19:9; Rom. 5:1,18-19; Eph. 1:7)
- L. We believe in the power of the Holy Spirit to give unbelievers a new life in Christ. The Holy Spirit baptizes all believers into the Body of Christ and permanently indwells them at the time of salvation. The filling of the Spirit enables believers to live a godly life and empowers them for service. (Titus 3:5-6; I Cor. 12:13; 6:19-20; Eph. 5:18)
- M. We believe in the personality and reality of Satan as well as his present and ultimate judgment. (Rev. 12:9,19; Matt. 4:2-11; Isa. 14:12-17; John 8:44; 16:11; Rev. 20:10)
- N. We believe that all followers of the Lord Jesus Christ have eternal life and are expected to maintain good works. This involves separation from the sinful pleasures of the world system. (I John 2:15-17; Titus 2:1-15; John 10:27-29; Rom. 5:10; John 3:16)

The aforesaid doctrinal statement is the basic spiritual foundation for this corporation, and the same shall not be amended, or deleted except by vote of all the members.

Standards of Christian Life and Ministry

Purpose

To establish InterAct's standards of life and ministry.

Applies to: All employees

Policy

InterAct Ministries is a community of members, employees and volunteers all of whom are new creatures in Christ. Each member seeks to cultivate an ever-deeper love for Him, and are motivated by that love to involvement in the global spread of the gospel of Christ and the growth of His church. We therefore encourage and expect our staff and volunteers to maintain an exemplary standard of ethics and conduct that reflects biblical principles (Matthew 22:36-40; Romans 1:18-32; Colossians 3; 2 Peter 1:3-11). Our staff and volunteers are held to specific, faith-based standards of belief and conduct higher than that expected of lay church members in general.

Biblical Authority

As a community of Christians we affirm the Bible as the final rule and authority for our lives. We also affirm that the InterAct Ministries board of directors is the final human authority in the interpretation of biblical guidelines for faith and conduct for our organization. Specifically, we affirm our adherence to the tenets of our written Statement of Faith and we will neither teach nor spread teaching to the contrary.

Scope and Correction

We expect all InterAct Ministries staff and volunteers to agree with, and to speak and behave consistently with our beliefs and values. Accordingly, all such persons are expected to conduct themselves in a manner worthy of the Lord and His Word, and to accept and express values and beliefs that conform to biblical standards as understood and interpreted by the board of directors.

It is the expectation of our community that staff and volunteers will, in a positive and non-legalistic manner, raise the bar for each other and hold each other accountable, not ignoring violations of these standards by one another. Parents will be held responsible to hold dependent children accountable to these standards.

Staff and volunteers should expect that unacceptable behaviors will be addressed with appropriate measures by leadership.

Biblical Behavior

Many Scriptures describe the characteristics of a believer's behavior. Christ told his disciples that *love* would be the central distinguishing mark of the Christian (John 13:33-35). Paul further characterizes a loving lifestyle in 1 Corinthians 13.

Besides exhibiting love in lifestyle and conduct, InterAct Ministries staff and volunteers will

- live a life above reproach, characterized by the highest level of moral conduct (1 Timothy 3; Titus 1)

- regularly practice spiritual disciplines, such as prayer (Colossians 4:2; 1 Thessalonians 5:17), Bible reading, meditation (Psalm 119:11) and service (John 13:12-17, Philippians 2:1-8, Matthew 25:34-40)
- think biblically and exercise spiritual discernment by bringing God's Word to bear in daily decision making and in response to popular teachings, social trends, behaviors, practices, etc. (Philippians 4:8; 2 Corinthians 10:5; Acts 17:11)
- live in sensitivity and obedience to the Spirit (Galatians 5:25; 1 Thessalonians 5:19)
- regularly connect with fellow disciples in the body of Christ (Hebrews 10:25)

Unbiblical Behavior

Scripture specifically names some acts and attitudes as sin. These are morally wrong and therefore unacceptable. Examples of behaviors and attitudes that fail to comply with biblical standards include, but are not limited to, the following:

- Stealing, dishonesty, profanity/unwholesome language, slander, gossip, greed, jealousy, pride, lust, anger, discrimination, prejudices, occult practices, drunkenness, misuse of time and laziness. (Ephesians 5:3-5)
- Child abuse and neglect (*see separate policies*)
- Abuse of an adult family member, including a spouse
- Unbiblical divorce while a member of InterAct
- Inappropriate sexual activity including, but not limited to:
 - Repeated and intentional viewing of pornographic media and/or material,
 - Sexual activity outside of a marriage relationship between one man and one woman (e.g., adultery, premarital sexual activity, homosexual activity, incest)
- Inappropriate use of alcohol, tobacco or legal drugs
- Any illegal activity

Christian Liberty

As a community of Christians, we understand that Scripture does not speak explicitly to every behavior or situation. Within the bounds of Christian liberty, there will be differences of opinion on matters not explicitly addressed in Scripture. In such cases, the believer seeks to avoid offending other believers. Biblical standards may prevent one from engaging in behavior otherwise acceptable in some cultures, and likewise, the law of love may keep one from certain behavior that would otherwise be permissible according to biblical standards, but which is not appropriate to the culture in which we are serving, or is offensive to the people among whom we serve. The stronger must be sensitive to the one with the weaker conscience (1 Corinthians 8 and 10) and will be careful not to put a stumbling block in another's way (1 Corinthians 10:24; Galatians 5:13).

If a staff member or volunteer is unsure about the ethical or biblical course of action implied by a specific situation, he/she should discuss the matter with his/her supervisor.

Conflict Resolution

Should disagreement arise between a staff member or volunteer and his/her supervisor over an interpretation or application of any aspect of these standards that detracts from ministry effectiveness, we encourage open discussion between all parties, and others as necessary or helpful. While the goal is to reach agreement beyond "agreeing to disagree," ultimately, staff and volunteers are expected to follow the biblical mandate of submission to supervisors and

leadership (Matthew 18; Romans 13: 1-5; Ephesians 6:5-8; Colossians 3:22-24). If such resolution cannot be reached and leadership considers the issue to have a detrimental impact—potential or real—on the name of Christ or the ongoing ministry of InterAct Ministries, the employment or volunteer relationship will be terminated.

Sign Gifts Policy

For the sake of unity on a controversial matter, InterAct Ministries holds to the following:

1. InterAct does not accept applicants for employment or membership who hold to the necessity of speaking in tongues as an evidence of salvation or of the baptism of the Holy Spirit.
2. InterAct members agree not to promote doctrines that have been historically divisive such as speaking in tongues.

Pastoral Spiritual Care Policy

Purpose:

Unfortunately, we live in a society in which there is an increasing number of lawsuits filed against pastors and Christian workers alleging clergy malpractice involving pastoral counseling. We have established the following directives to protect our staff and InterAct Ministries from allegations and claims of wrongful conduct and to protect people in the communities served by InterAct:

Applies to:

All staff or volunteers who give pastoral spiritual care within the context of their employment or relationship with InterAct Ministries.

Policy:

1. The InterAct representative is to understand and communicate that they are pastoral care givers providing advice based solely on biblical principles derived from Scripture.
2. The InterAct representative is responsible to comply with all state or provincial laws and regulations involving spiritual counseling in the location in which he serves.
3. The finance director is responsible to make sure that InterAct carries adequate liability insurance covering spiritual counseling with the representative as an additional named insured.
4. The InterAct representative must not charge for any spiritual care services, other than possibly for materials.
5. Counseling tools, such as the TJTA, DiSC, MBTI, etc., are not to be used unless the InterAct representative has been specifically trained in using these tools and discussing their insights from a biblical perspective only.
6. Referrals are to be made whenever the InterAct representative feels problems are beyond his/her time constraints, ability to help, or ability to protect the person from harming him or herself.
7. All spiritual care must be strictly voluntary with no elements of coercion in any respect whatsoever.
8. The InterAct representative must take extensive notes of all formal counseling sessions, including the date and time, the problem presented and the spiritual advice given, and preserve them for a period of not less than three years.
9. All notes and discussions must be kept in strict confidence unless the person being advised gives specific permission in writing to the contrary.
10. InterAct staff must not engage in spiritual care with the opposite sex or a minor without another adult present or easily and visibly accessible to the room where the spiritual care is taking place.
11. The InterAct representative must document and report all evidences of physical and/or sexual abuse to the proper authorities as required by law.
12. The InterAct representative must document and report illegal activity to appropriate legal authorities.

Periodic Evaluation

Purpose

Evaluation of one's performance as an employee of InterAct Ministries is vital to the organization and its employees. This policy details the procedures for ministry evaluations.

Applies to: All employees

Policy

Each employee's ministry agreement with InterAct Ministries comprises three elements:

1. A job description
2. A ministry plan—details of the tasks you have agreed to complete within a specific period
3. Evaluation—provided by your supervisor.

Your supervisor is expected to give continual structured feedback about how you're doing.

Annual ministry evaluations provide you and your supervisor with the opportunity to discuss how well you are meeting InterAct's expectations, to clarify your job responsibilities and, if applicable, to explore possibilities for ministry changes. They can also pinpoint weaknesses and strengths and provide an avenue to outline a practical improvement program. These evaluations will provide a history of development and progress.

Your ministry evaluation is part of your personnel records. You will be asked to sign your evaluation to indicate that it was reviewed with you. Your signature does not necessarily imply agreement with the evaluation.

Intellectual Property Policy

Purpose

InterAct Ministries reserves the right to copyright any of its print, electronic products, databases, audio/visual products and any other subject matter covered by the Copyright Act. This is intended to protect InterAct Ministries, its members and employees from unauthorized copying and distribution of InterAct Ministries Intellectual Property.

Applies to: (1) all InterAct employees and (2) anyone using InterAct facilities, equipment or supplies under the supervision of InterAct personnel.

Policy

This Policy covers all types of intellectual property. The following examples are not exhaustive: the Policy applies to other types not listed here, regardless of whether they may be protected by patent, copyright, trademark, trade secret or other law.

- Writings
- Art works, including photographs or digital images
- Musical compositions and performances
- Software, including electronic applications such as PowerPoint, Access, etc.
- Literary works
- Sermons/messages
- Inventions

Ownership: The Starting Point

This is the starting point for understanding this Policy: InterAct Ministries owns and maintains the rights to the intellectual property created by its employees under the conditions stated below.

When does InterAct Ministries own employee-created intellectual property?

Any one of these circumstances will result in InterAct ownership:

1. If the intellectual property, or any portion thereof, is created by an employee within the scope of employment (i.e., as part of his/her job duties or while on “company” time); or
2. If the intellectual property, or any portion thereof, is created with the use of InterAct-owned facilities, equipment or supplies, regardless whether it was done on personal/free time; or
3. If the intellectual property, or any portion thereof, is commissioned by InterAct Ministries.

When does an employee own intellectual property?

1. If its creation is unrelated to the employee's job responsibilities *and* the employee made no use of InterAct resources; or

2. If it has been released to the creator in accordance with this Policy.

Release of ownership of Intellectual Property to its creator

InterAct Ministries may release its ownership and rights to intellectual property created by an employee provided a ***Document of Understanding*** has been signed and dated by both the employee and his/her supervisor.

If activity on the creation of the intellectual property has not yet commenced, the ***Document of Understanding*** must detail the following:

1. The nature and scope of the anticipated intellectual property.
2. A statement detailing when the employee is expected to work on the creation, i.e., during normal work hours, on personal free time, or both.
3. A statement detailing the intended use of the property by the employee.
4. A statement indicating who (InterAct or the employee) will pay for the InterAct-owned facilities, equipment or supplies used on the project and at what rate.

If the intellectual property has already been created, the ***Document of Understanding*** must detail the following:

1. A detailed description of the nature and scope of the intellectual property
2. A statement that the intellectual property was the rightful property of InterAct Ministries, but is being released to the employee.
3. Any stipulations governing how the employee may use the intellectual property once in his/her ownership.

Conflict of Interest Policy

Purpose

Establishes procedures to resolve conflict of interest issues when decisions are being made within the organization.

Applies to: All employees

Policy

InterAct Ministries has a mandate to operate above reproach both in the sight of God and man, including a commitment to the highest level of integrity and to avoid conflicts of interest.

Any potential conflict of interest on the part of any board member, employee, and/or their families shall be disclosed by such member/employee in writing to the board at least annually and made a matter of record.

A conflict of interest may arise in, but is not limited to: the supply of goods and services; the leasing of equipment; purchase or sale of real estate, investments or other property; and honoraria or royalties for properties or services provided by InterAct, its board, or employees.

When any such interest becomes relevant to any subject requiring action by the board, any of its duly constituted committees, or the general membership, the member/employee having a potential conflict shall call it to the attention of the board, committee, or general membership and the member/employee shall not vote on the subject with respect to which he/she or a member of his/her immediate family has a conflict of interest, shall not attempt to influence the vote of any other member/employee, and shall not be counted in determining the quorum for dealing with the subject with respect to which the conflict exists.

Any member/employee who is excluded from voting because of such conflict of interest shall briefly state the nature of the conflict and answer pertinent questions of other members/employees when such interested member's/employee's knowledge of the subject will assist the board, any of its committees, or the general membership.

The minutes of the meeting shall reflect that a disclosure was made, that the interested member/employee abstained from voting, and that the member/employee was not counted in determining the quorum for dealing with the subject with respect to which the potential conflict exists.

Sexual Harassment

Purpose InterAct's position is that sexual harassment is a form of misconduct that undermines the integrity of the employment relationship. All employees have the right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, or disruptive, including sexual harassment. Anyone engaging in harassing conduct will be subject to discipline, ranging from a warning to termination.

Applies to: All employees

Policy

What is sexual harassment? Sexual harassment is defined as any unwanted physical, verbal or visual sexual advances, requests for sexual favors, and other sexually oriented conduct which is offensive or objectionable to the recipient, including, but not limited to: epithets, derogatory or suggestive comments, slurs or gestures and offensive posters, cartoons, pictures, or drawings.

When is conduct unwelcome or harassing? Unwelcome sexual advances (either verbal or physical), requests for favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- submission to such conduct is either an explicit or implicit term or condition of employment (e.g., promotion, training, timekeeping or overtime assignments)
- submission to or rejection of the conduct is used as a basis for making employment decisions (hiring, promotion, termination)
- the conduct has the purpose or effect of interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment

What is *not* sexual harassment? Sexual harassment does not refer to occasional compliments of a socially acceptable nature. It refers to behavior that is not welcome, that is personally offensive, that debilitates morale, and that, therefore, interferes with work effectiveness.

What should you do if you are sexually harassed? If you feel that you have been the recipient of sexually harassing behavior, promptly report the facts of the incident(s) and the name(s) of the individual(s) involved to your supervisor or to the member care director or field director or one of their spouses. It is preferable to make a complaint in writing, but you can accompany or follow up your written complaint with a verbal complaint.

If your supervisor is the source of the harassing conduct, report the behavior to that person's supervisor or to the executive director.

Your identity will be protected and you will not be retaliated against for making a complaint.

What happens after a complaint is made? Within 5 of days after a written complaint is made, a supervisor, or other person designated by the executive director, will investigate the complaint. The person will speak with possible witnesses and will speak with the person named in your complaint. *Your anonymity will be protected to the extent possible.* Depending on the complexity of the investigation, you should be contacted within two weeks

about the status of your complaint and whether action is being taken.

Penalties If an investigation of any allegation of sexual harassment shows that harassing behavior has taken place, the harasser will be subject to disciplinary action, up to and including dismissal.

Cell Phone Use

Purpose:

The use of cell phones by InterAct employees and volunteers while driving vehicles on mission business may expose the mission to substantial liability in the event of an accident caused by distracted driving.

Applies to:

All employees and volunteers who drive vehicles (their own, or the mission's) in the course of performing their duties.

Policy:

1. All employees and volunteers must comply fully with state laws that regulate and restrict the use of cellular devices while driving. These laws often change, so be sure you are familiar with current legal restrictions.
2. All employees and volunteers are expected to refrain from using their phone while driving. Safety must come before all other concerns. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is unavoidable and pulling over is not an option, employees are expected to keep the call short, use hands-free options if available, refrain from discussion of complicated or emotional discussions and keep their eyes on the road. Special care should be taken in situations where there is traffic, inclement weather or the employee is driving in an unfamiliar area.
3. As an alternative, if an employee or volunteer is operating a vehicle and receives a call on a cell phone, he should consider having it go to voicemail, returning the call(s) when the destination is reached. Or, similarly, he should consider asking a passenger to oversee the phone.
4. If an employee or volunteer wishes to call an employee or volunteer who he knows is operating a vehicle on mission business, he should defer making the call until he knows the other employee/volunteer is no longer operating a vehicle.
5. Employees who are charged with traffic violations resulting from the use of their phone while driving will be solely responsible for all liabilities that result from such actions.
6. Any other use besides placing or receiving a phone call is not permitted while driving.
7. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs.
8. Failure to follow this policy may result in disciplinary action up to and including termination.

Travel Policy

Purpose

Establishes procedures so InterAct can trace the whereabouts of its employees when traveling on business in the event an emergency contact needs to be made.

Applies to: All employees. Note: If the employee is married, and his spouse is not traveling with him, he is not required to follow these guidelines.

Policy

1. Before leaving home (either your permanent home or elsewhere, as in a Special Assignment location), for any overnight travel (except vacation or personal time) contact your field office and give them the following information. (If you are in the U.S. and it would facilitate things to use the U.S. office toll free number, you can phone the U.S. office at 1-800-258-3464 or e-mail travel@interactmin.org and leave this information there and it will be forwarded to the field office):
 - a. a cell phone number you will use during the entire trip, OR
 - b. a local phone number where you can be reached for every point at which you will spend a night.

If you are traveling outside your field, the field office will forward this information to the U.S. office.

Section 6

Field Specific Policies

Ownership and Operation of Aircraft for Ministry Use in Alaska 6-2
Boat Operation 6-4
Alaska: Child Protection Policy 6-5

Ownership and Operation of Aircraft for Ministry Use in Alaska

Purpose

Governs the ownership and operation of a personal aircraft for ministry use in Alaska.

“Ministry Use” is defined as any flight which meets one or more of the following criteria:

- A. Some or all of the flight expenses will be claimed through the pilot’s ministry expense reimbursement plan
- B. The flight contributes to the pilot’s ministry role as defined by his/her current job description
- C. The flight contributes to any InterAct field event or activity
- D. The flight would be considered a direct ministry activity
- E. The flight is necessary for fulfilling ministry goals and objectives either for the pilot’s personal ministry or that of the field

Applies to: All Alaska employees

Policy

A. Ownership of Aircraft

Ownership of aircraft for ministry use is governed by the following:

1. Proof of need for ministry must be submitted to the field director.
2. Funds may be raised for a privately-owned aircraft through an approved Special Project. Since money raised for planes is a taxable income, income taxes should be factored in when setting a fundraising goal.
3. Liability and medical insurance coverage must be carried on the aircraft.

B. Operation of aircraft for ministry use

1. All pilots and employee-owned aircraft are subject to FAA regulations.
2. Pilots must have logged at least 400 flying hours to fly mission related flights, including 100 hours minimum Alaska time. An exception may be granted for pilots who have not met this hourly requirement to fly in specific geographical areas at the discretion of the field director, if the pilot successfully completes a proficiency flight with a pilot who is approved by the field director.
3. Pilots new to the field must be route-checked through mountain passes in the area they will be flying by a current pilot familiar with the route, before flying passengers on that route.
4. Pilots must have a commercial pilot’s license with an instrument rating.
5. Any aircraft operated by mission personnel must have a minimum of a two-way VHF radio and an FAA approved GPS.
6. Aircraft must be equipped with emergency gear as prescribed by Alaska law.
7. InterAct Ministries must be listed as additional insured on every pilot’s policy.
8. All aircraft flying over open water in which the plane could not glide safely to land must have FAA-approved flotation gear for each person in the airplane. All floatplane flights will carry approved flotation gear.

9. Pilots 65 years of age or older will not be allowed to fly passengers on a mission flight. An exemption may be granted for this age qualification if the pilot receives both of the following:
 - a. A minimum of a second-class physical, and
 - b. A proficiency checkride every six months.
10. A pilot who has not flown for a period of 90 days shall not fly passengers on a mission flight until he takes a proficiency flight with another current pilot or successfully completes an FAA Biennial Flight Review.
11. Passenger briefing will be given before flights as per FAA regulations.

Boat Operation

Purpose

Establishes standards for ministry-related boat travel.

Applies to: All employees

Policy

Coast Guard regulation will be followed for all ministry-related boat travel. Coast Guard approved flotation devices will be worn by each person in the boat.

Alaska: Child Protection Policy

Purpose:

This policy is adopted to provide guidelines for the protection of the children entrusted to our care and to ensure that the administration, staff and volunteers of the corporation comply with Alaska law pertaining to the care and protection of children. The policy covers the areas of volunteer and employee screening and supervision, the legal reporting requirements, and proper procedures for handling inquiries by the media following reported incidents. It is the intent of the InterAct Ministries (InterAct), through this policy, to provide the safest possible environment for the children and youth entrusted to us.

Applies to:

This policy applies to all volunteers and employees (hereafter referred to as “staff”) of InterAct in Alaska who, when acting in their capacity as a representative of InterAct, have any contact with children under the age of 18. This includes, but is not limited to resident camps, day camps, Vacation Bible Schools, volunteer ministry teams, and other children and youth programs and activities.

Definitions:

According to the Alaska Statutes, there are five kinds of child abuse:

SEXUAL ABUSE - Any sexual touching of children under age 18 by an adult or another child 4 years older than the victim EVEN if the child seems to consent to the sexual touching.

PHYSICAL ABUSE - Non-accidental physical injuries or acts that create a substantial risk of serious injury that are inflicted or allowed to be inflicted.

EMOTIONAL ABUSE - A pattern of blaming, belittling, verbally attacking, or rejecting a child, or demanding that a child assume responsibilities that she or he is incapable of handling.

NEGLECT - Failure, refusal, or inability of a parent, guardian, legal custodian, or another person exercising temporary or permanent control over a child, for reasons other than poverty, to provide necessary care, food, clothing, medical, or dental care or shelter so as to seriously endanger the physical health of the child.

SEXUAL EXPLOITATION – Includes allowing, permitting, encouraging, or engaging in taking a picture of, among other behaviors, the lewd touching of a child’s genitals, anus, or breast by the child or by another person.

Expanded Statements

SEXUAL ABUSE - Offenses fall into two categories: touching and non-touching.

A. Touching offenses include:

1. Fondling
2. Oral, genital, or anal stimulation

3. Non-violent intercourse
 4. Incest
 5. Rape
 6. Assault
 7. Murder
- B. Non-touching offenses include:
1. Verbal sexual stimulation
 2. Obscene phone calls
 3. Indecent exposure
 4. Peeping in doors and windows
 5. Causing or allowing a child to witness adult sexual relations.

It is possible that even hugging could be interpreted as sexual abuse. Therefore, staff are encouraged to be very cautious when it comes to prolonged hugs.

PHYSICAL ABUSE - Physical abuse is most likely to happen when a staff member is disciplining a child or youth. Anything done while disciplining a child/youth to inflict pain is considered child abuse. No hitting, slapping, spanking, shaking, squeezing, or any other activity which could be considered as physically abusive, either individually or as a group, is permitted.

EMOTIONAL ABUSE - This includes but is not limited to screaming, derogatory remarks and extended lecturing on bad behavior. No activity which could be considered as emotionally abusive, either individually or as a group, is permitted.

NEGLECT – This includes the failure of a person responsible for the child's welfare to provide necessary food, care, clothing, shelter, or medical attention for a child.

SEXUAL EXPLOITATION – This includes the use of cell phone camera picture taking. InterAct staff are to be circumspect in their picture taking of children and youth. Camera use in cabins/tents and restroom areas is to be supervised.

Law

According to the Alaska State Law, AS 47.17.020 governing reporting incidents of abuse and neglect, the following groups (among others) of persons are required to report:

1. Practitioners of the healing arts.
2. School teachers and administrative staff members of public and private schools.
3. Peace officers and officers of the Department of Corrections.
4. *Administrative officers of institutions.
5. *Child care providers.
6. Paid employees of domestic violence and sexual assault programs, and crisis intervention and prevention programs as defined in AS 18.66.990.
7. Paid employees of an organization that provides counseling or treatment to individuals seeking to control their use of drugs or alcohol.

*It is important to remember that you are in the groups named above. By law you are required to report to the Child Protection office of the Office of Children's Services (OCS), which is part of the Department of Health and Social Services (DHSS)³. Reporting to the Field Director or his assistant does not absolve you from your legal responsibility to also report to the proper authorities.

Procedures

Staff Selection and Screening

- A. Policy: All staff working with minors will complete an application and will submit a list of references to be contacted. Attendance at training sessions is also required.
- B. Procedures:
 - 1. A written application will be completed by the worker.
 - 2. All references will be contacted and their interviews documented by the Mobilization Department.
 - 3. A Background Check (references, applications, interviews, background checks for sexual abuse convictions) will be completed on all personnel working with minors.
 - 4. Orientation and training will be completed prior to working with minors.

Monitoring

- A. Policy: All activities involving minors will be monitored.
- B. Procedures:
 - 1. Each worker will be responsible for monitoring other workers, participants and guests.

Note: "Spot Checks" will be carried out on a regular basis by all supervisors and leadership at vulnerable areas (cabins, restrooms, etc.).

Reporting Suspected Cases of Child Abuse or Neglect When the Incident Occurred While the Child/Youth was under the Care Of InterAct

- A. Policy:
 - 1. If a staff member with InterAct is suspected of child abuse, the Field Director or his assistant **MUST** be informed at once.
 - 2. To the extent possible, the name of the informant shall be kept confidential.
 - 3. The child should be removed from ALL contact with the suspected abuser.
 - 4. The Field Director and/or his assistant will confront the suspected child abuser.
 - 5. The Field Director and/or his assistant will then assist the reporter in following legal procedures for informing proper authorities, i.e., OCS and the State Troopers. These procedures are listed under "Administrative Reporting Procedures" below.
 - 6. A statement shall be made ready for public release (see "Statement for the Press" below). InterAct will cooperate with all agencies in this matter including the media.

³ Hereafter referred to as the "department."

Reporting Suspected Cases of Child Abuse or Neglect When the Incident Occurred Prior To the Child/Youth Coming Under The Care Of InterAct

- A. Policy: If a child is determined to be an abused child, either by observation or through confiding in the staff member that she or he has been abused, the following steps should be taken:
 - 1. The staff member should counsel the child according to the guidelines set forth in the staff training.
 - 2. The staff member should inform ONLY the Field Director and/or his assistant of the situation.
 - 3. The Field Director and/or his assistant will then assist the reporter in following legal procedures for informing the proper authorities, i.e., OCS and the State Troopers. These procedures are listed under “Administrative Reporting Procedures” below.

Administrative Reporting Procedures

- A. Any InterAct staff, required by law or moral ethics to report, having reasonable cause to suspect that child abuse or neglect as defined by the State Statutes has occurred, shall follow these reporting procedures, with the assistance of the InterAct Field Director or his assistant.
- B. After informing the Field Director or his assistant, make a telephone report to OCS and the State Troopers.
- C. Request an intake case worker or screener. Obtain the name of the case worker, note the time and date the call was made and record it in written form.
- D. Report the injury or circumstances, and any other source, frequency or duration of the child abuse or neglect, include a description of the home situation, if known.
- E. Indicate whether your name may or may not be used by OCS during an investigation.
- F. If there is a problem contacting OCS immediately, notify the Field Director or his assistant. If immediate action is necessary to the well being of the child, make a telephone report to 911.
- G. Within 24 hours of making a telephone report of child abuse or neglect, the Field Director or his assistant shall prepare a written report. The original copy shall be routed as follows:
- H. The report shall be made on official InterAct stationery. The report shall include:
 - 1. The name and address of the child and the child's parent or guardian.
 - 2. The child's age.
 - 3. A description of the facts, injuries or circumstances giving rise to the reasonable cause to suspect that child abuse or neglect occurred or is occurring.
 - 4. Any information that might assist in determining the cause of any injuries and the identity of persons responsible for causing harm to the child.
 - 5. Statements made by the child, including graphic quotes, if any.
 - 6. The names of any other persons who may have information relevant to the child's abuse or neglect.

7. The state or municipal agency to which the telephonic report was made, including the name of the person to whom the report was made, and the date and time of the telephonic report.
8. The Field Director shall maintain a copy of it in a confidential file labeled "Child Abuse, Neglect, and Harassment Referrals - Confidential". These reports will be maintained at the Alaska field office.

Statement for the Press

Communication with news media shall be made by the Field Director only, and should be in writing. Use of the Fax for this purpose is recommended. Information should be limited to the time and type of event, and age of child/youth, a short history of InterAct. No other information should be provided without clearance from InterAct headquarters and legal counsel.

Maintaining Confidentiality

All InterAct staff are required to protect children and youths' rights to privacy and confidentiality. As such, all information and reports regarding child abuse or neglect shall be treated as confidential and shall be maintained in a safe place. No person shall make available, or allow access to this information to other children/youth, staff, or members of the public, except as required by law or InterAct policy.

Victim Interviews:

Victim interviews regarding child abuse and neglect must be conducted in accordance with State Law 47.17.0010. The person making a report need not engage in an investigation but should instead make the report based upon a suspicion and allow professionals to conduct what interviews are necessary. Of course, some questioning of the victim and offender would be required to establish what happened, but repeated questioning of the victim is not encouraged.

Other Duties Of InterAct Officials

- A. If the department of a law enforcement agency provides written certification to InterAct that (1) there is reasonable cause to suspect that the child has been abused or neglected by a person responsible for the child's welfare or as a result of conditions created by a person responsible for the child's welfare; (2) an interview is a necessary part of an investigation to determine whether the child has been abused or neglected; and (3) the interview is in the best interests of the child, InterAct shall permit the child to be interviewed by the department of a law enforcement agency before notification of, or receiving permission from the child's parent, guardian, or custodian. An InterAct official shall be present during an interview unless the child objects or the department or law enforcement agency determines that the presence of the InterAct official will interfere with the investigation.
- B. The interview shall be kept confidential.

Emergency Custody

If a representative of OCS, or another state official, informs a representative of InterAct in writing that emergency custody of a child is being asserted, InterAct shall immediately relinquish custody of the child to the representative.

<p>Alaska Office of Children's Services (OCS) (800) 478-4444</p>
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Section 7

Appendices

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Appendix A: Employment Poster Links

Federal and State law requires that we post certain employment-related posters which outline employee rights and protections. Because we don't have a convenient and reasonable location to post such signs for all our employees to see, we've elected to provide addresses to their web copies here in the Employee Handbook.

Questions about the content of any of these posters, should be directed to the human resources director.

Required Posters:

- Federal Minimum Wage Poster
- State Minimum Wage
- OSHA
- The Law
- The Employee Polygraph Protection Act (EPPA)
- The Equal Employment Opportunity Poster
- Uniformed Services Employment and Reemployment Rights Act (USERRA)
- Whistleblower Protections

Websites having copies of these posters:

Federal: <http://www.dol.gov/osbp/sbrefa/poster/main.htm>

Oregon: http://www.oregon.gov/boli/TA/Pages/T_Tabooks.aspx#7in1

Alaska: <http://labor.alaska.gov/lss/posters.htm>

Washington:

<http://www.lni.wa.gov/FormPub/results.asp?Section=8&SubSection=0&DocType=0>

Appendix B: Current Support Schedule

Effective: January 1, 2014

Contact the human resources director for a copy of your current personalized support schedule or to make any adjustments.

Salary	
1. Base Salary	
2. Years of Service Increment	
Needs Adjustments	
3. Additions	
4. Voluntary Reductions	
Retirement	
5. Retirement (403(b), RRSP, Roth, IRA)	
Medical	
6. Insurance (or other program)	
Ministry Support	
7. Direct Ministry Expense (MER)	
Mission Support	
8. Employment Taxes	
9. Operational Assessment	

Explanation of Support Schedule Line Items

1. Base Salary

Base Salary is that which is needed for personal living costs, including income taxes. The published figure is the median salary, including housing, of a U.S. solo pastor of a church with an average attendance of 100 or less, as reported in the current edition of the *Compensation Handbook for Church Staff* by Richard Hammar. Also factored in is a location adjustment to account for differing cost-of-living standards. The maximum allowable monthly salary is 125% of the sum of the base salary amount plus any years of service amount. This figure is prorated for part-time employees.

2. Years of Service

Except for retired employees who are eligible to continue receiving salary in retirement, a years of service increment is included in the salary calculation. After 5 years of service add 10% of the Base Salary and .5% for each additional year of service thereafter.

3. Additions

Additions to salary to cover special family needs not to exceed \$1,000.

4. Voluntary Reductions

Voluntary support reductions because of reduced need or other available income such as Social Security, retirement, rental income, Alaska Permanent Fund, etc.

5. Retirement

Actual amount contributed to an approved retirement program in the range of 10% to 20% of Base Salary and Years of Service increment This figure is prorated for part-time employees.

6. Medical Insurance

Actual premiums for medical insurance or similar non-insurance plan. This figure is prorated for part-time employees.

7. Direct Ministry Expense

Amount raised each month to cover direct ministry expenses.

8. Employment Taxes

Amount raised to cover the employer's portion of FICA, Medicare/aid, etc.

9. Operations Assessment

Operations assessment equal to 10% of total support received, including direct support, projects and gifts-in-kind.

Support Schedule for Retirees

The support schedule for a retired employee eligible to continue receiving salary in retirement is calculated at 80% of the current Base Salary plus any voluntary reduction and applicable taxes. The Operations Assessment amount is equal to 5% of total support received, including direct support, projects and gifts-in-kind.

Appendix C: Ministry Expense Reimbursement Filing Instructions

1. Completed MER forms should be submitted to your field director monthly. In no event will an expense be reimbursed if substantiated more than 60 days after the expense is incurred by an employee. Expenses from one year cannot be reimbursed from funds received in a subsequent year.
2. Forms must be submitted to your field director for approval by the end of each month. After approval the forms are sent to the finance department at the home office. MER forms received at the finance office by the 10th of the month will be reimbursed that month. Expense reports for appointees are submitted directly to the home office for approval by the human resource director prior to reimbursement.
3. Employees should keep a copy of their reimbursement requests. We also suggest each employee keep a simple diary to verify the following information:
 - a. Amount of the expense (in U.S. dollars)
 - b. Date of the expenditure
 - c. Place of purchase (U.S. Post Office, Mytown, USA)
 - d. Ministry purpose of each expense (i.e., mail prayer letters)
 - e. Line number on MER where the item will be listed (#7 – Postage)
4. It is easiest to keep track of your expenses as they are incurred. Keeping receipts with a diary also makes it easier to prepare your claim for submission.
5. Itemized receipts must be submitted with the MER for the following expenses:
 - a. Any other single expenditure of \$50 or more.
 - b. Commercial travel regardless of amount.
 - c. Lodging expenses regardless of amount.
 - d. Entertainment and gifts regardless of amount.
 - e. Listed equipment (computers and peripheral equipment).

The Internal Revenue Service has specific instructions regarding personal computers. These instructions are restated below:

Personal computers. The employer will not reimburse personal computer expenses of an employee who is treated as an employee for federal income tax purposes unless the employee's use of a personal computer (referred to below as "equipment") meets the following two tests:

1. **Convenience of the employer.** Use of the equipment must be "for the convenience of the employer." This means that the employee cannot perform his or her job without the equipment. The fact that the equipment enables an employee to perform his or her work more easily and efficiently is not enough. Further, it must be demonstrated that computers and telephones available at the employer are insufficient to enable the employee to properly perform his or her job.
2. **Condition of employment.** Use of the equipment must be required as a "condition of employment." It is not necessary that the employer specifically requires use of the equipment. On the other hand, it is not enough that the employer merely states that use of the equipment is a condition of employment.

- f. In order to substantiate the business use of listed property you must also provide the percentage of ministry use of the item.
- g. Receipts must include
 - i. The date of purchase

- ii. A description of the service and/or item purchased
 - iii. The cost.
 - iv. On the receipt, write the applicable line number from the MER Form.
6. Processing
- MER forms that are incomplete or incorrect will be returned for correction. This will most likely delay reimbursement.

Items which are not reimbursable will be deleted from the request and the request processed with the correction. A note of explanation will be sent to the employee. A copy of the note may also be sent to the person who approved the form.

A separate check or electronic transfer will be made for reimbursed expenses. If funds are not available for full reimbursement, the balance will be reimbursed in subsequent months as funds are available.

If, after reimbursement, it is discovered that additional information is needed, or that an error has been made, the employee will be notified and any necessary information requested.

Detailed Instructions for Completing MER Form

Line 1 – Name: Give last name first, then complete first name.

Line 2 – Account Number: The employee number must be included on the form to avoid delays. This is a six-digit number (010xxx) to the left of your name on the monthly statement you receive from the home office.

Line 3 – Period Covered: The dates covered by expenses reported. Example: January 1, 20xx to January 31, 20xx.

Line 4 – Transportation: Costs of transportation incurred for trips made for assigned ministry purposes. The costs of commuting between home and your regular place of work are not reimbursable. Such travel is considered personal travel regardless of how far you travel or how often the trip is made.

Travel between two different ministry locations is considered business travel.

Transportation costs include the costs for all modes of travel including auto, bus, boat, train, cab and airlines including tips paid. The cost of transporting (not shipping) business equipment also qualifies.

Use of a personal vehicle for ministry purposes will be reimbursed on a per-mile basis as show on the Current Expense Reimbursement Rates table on the member's website. This is the only means of reimbursement for vehicle travel through the MER system. This standard rate represents reimbursement for gas, maintenance, depreciation, insurance and the cost of repairs and replacement parts for your auto. Such costs cannot be claimed in addition to, or instead of, the per-mile allowance.

Ministry use of a rented car will be reimbursed at the actual cost for rental, fuel, parking and tolls.

When claiming reimbursement for mileage, show the detailed mileage calculation on the Transportation Expenses page. You are responsible to maintain a log of the date(s) of each trip, the beginning and ending mileage, the place traveled to and from and a clear explanation of the ministry purpose for the trip. (i.e., Chicago to Dallas July 15, 20xx to do deputation, beginning mileage 47,350, ending mileage 49,008.)

If your car has a trip meter, you may use that to compute your mileage for each business trip.

If your vehicle expenses are greater than the per-mile allowance, you may claim the excess on your income tax return.

If someone loans you a vehicle and you just provide gas and/or some maintenance costs, use the borrowed vehicle rate shown at on the Current Expense Reimbursement Rates table on the member's website.

GENERAL COMMENTS REGARDING MEALS AND LODGING

Travel expenses are the ordinary and necessary expenses (such as transportation, meals & lodging) of traveling temporarily away from home for ministry. You are traveling away from home if your duties require you to be away from the general area of your tax home substantially longer than an ordinary day's work and you need to sleep or rest to meet the demands of your work while you are away from home. Generally, your tax home is your main place of ministry.

Your assignment is considered temporary if it is expected to last for one year or less.

This means that if you are on deputation, your deputation home is your *main place of ministry*. Travel expenses incurred while away from this deputation home would be reportable on your MER.

If you are on special assignment from the field, you are most likely *temporarily* away from your *main place of ministry*. Travel expenses incurred while away from your home would be reportable on your MER.

Line 5 – Meals: You may report the cost of meals in either of the following two situations:

- (1) It is necessary for you to stop for substantial sleep or rest to properly perform your duties while traveling away from home on business.
 - a. Reimbursement for meals is made at a standard rate per-day per employee (see the Current Expense Reimbursement Rates table on the member's website). Actual meal costs will not be reimbursed.
 - b. If the mission has directly paid for your meal(s), do not report them on your MER.
 - c. The day of departure and the day of return need to be rounded to the nearest half day. *Example:* Tuesday morning to Wednesday evening would be 1-1/2 days (reportable as: "Tuesday a.m. to Wednesday p.m.").
 - d. If your actual meal costs are more than the standard amount, you may claim 50% of the *excess* expense on your income tax return. Be sure, however, not to claim the same expenses on both the MER and your income tax return.
- (2) The meal is business-related entertainment.
 - a. Expenses for meals incurred for the purpose of having a business meeting to discuss necessary and valid business matters are reimbursable.
 - b. These must be claimed in Part II on Line 20 - Other Expenses. These meals are entirely different in nature than those described above.
 - c. Only the cost of your guest's meal (not your own) may be claimed.
 - d. Casual luncheons with InterAct friends are not considered reimbursable if the *primary* purpose is not to discuss business matters.

Line 6 – Lodging: The cost of lodging while traveling away from your tax home for ministry purposes is reimbursable at the rate indicated on the Current Expense Reimbursement Rates table on the member's website. This would include the cost of temporary housing while on deputation, special assignment and other temporary assignments.

Itemized bills or receipts must be attached for all lodging expenses, regardless of the amount. Non-lodging expenses for meals, phone, etc. that appear on the lodging receipt should be reported under the appropriate categories on the MER forms.

See Line 8 instructions regarding lodging expense for children.

Note: Any lodging expenses incurred when moving to your first or a new assignment are considered *moving* expenses and are not reported on the MER but are reported as moving expenses on your income tax return.

Line 8 – Child Care: Expenses that you incur for having your child in childcare for the exclusive purpose of you being able to carry out your assignment may be reimbursed through the MER system. (i.e., cost of childcare at the annual InterAct conference). However, if the childcare costs are not directly related to a ministry function, they are not reimbursable.

Line 9 – Children’s Involvement: Due to the difficulty of substantiating to the IRS the business necessity of expenses connected with children, such expenses are rarely reimbursable. Contact the finance office if you have questions about the deductibility of an expense for your child’s involvement.

Line 10 – Donor Relations: Expenses for gifts, dinners in restaurants, etc., for current or prospective donors are reimbursable through the MER system.

You must substantiate the business nature of each item with adequate records. Provide complete information as to 1) amount, 2) date, 3) place of meeting or description of gift, 4) business purpose and business relationship of each item. Only the cost of your guest’s meal (not your own) may be claimed.

Expenses for meals and lodging in your own home, whether for donors, prospective donors or other InterAct personnel, are to be reported on Line 12, Hospitality.

Line 11 – Equipment Cost: The business-use portion of equipment purchases of less than the expendable equipment limit shown at on the Current Expense Reimbursement Rates table on the member’s website can be reimbursed in full in the year of purchase. You must report 1) cost, 2) business-use percentage, 3) date of purchase and 4) business purpose for each item. Equipment purchases in excess of expendable equipment limit cannot be reimbursed through the MER system but may be reported as a personal business expense using Form 4562 submitted with your individual tax return. Equipment purchased through the MER system remains the property of InterAct.

Line 12 – Equipment Rent, Repair and Maintenance: Amounts paid to repair and/or maintain equipment used in your ministry may be claimed for reimbursement up to the percentage of business use. Rent, repair or maintenance of equipment for personal use cannot be included.

Line 13 – Hospitality: Expense for meals and lodging provided in your home to donors or prospective donors is reimbursable at the rates shown on the Current Expense Reimbursement Rates table on the member’s website. The same applies to InterAct personnel and their children if you provide meals and lodging while they are doing ministry-related business.

The people to whom you provide meals and lodging are to be at your personal residence for business/ministry purposes, not on a personal visit or vacation.

Note: If you receive a clergy housing allowance you can only claim reimbursement for meals since the housing cost is already exempt from taxation.

When claiming reimbursement for hospitality expenses, you must maintain a hospitality log and submit the following with your claim: 1) guest’s name, 2) date(s) of visit, 3) purpose of visit, 4) involvement with InterAct, 5) number of meals, and 6) number of nights. Hospitality logs are available on the member’s website.

Any amount you are reimbursed by your guests or InterAct for hospitality expenses must be subtracted from the amount you claim on your MER. Expense claims for anyone staying in your home more than 30 days must be accompanied by a statement explaining the need for the extended stay. Claims for hospitality will not be processed without this complete information.

Line 14 – Passports and Visas (and related medical expenses): Amounts spent to acquire passports or visas are reimbursable as are related costs for passport photos, postage, medical exams, X-rays, etc. Be sure to keep good documentation.

Line 15 – Postage: Postage used in fulfilling your ministry assignment and communication with your supporters may be claimed.

Line 16 – Printing: Costs incurred for printing literature, prayer cards and prayer letters should be reported here.

Line 17 – Professional Dues, Publications and Books: Membership dues, books and subscriptions that are to be used (consumed or given away) for a specific ministry purpose may be claimed. This is not to be used to build a personal library. Therefore, books purchased as personal reference material cannot be included.

Line 18 – Supplies and Stationery: Supplies such as paper, pens, blank cassette tapes, computer diskettes and similar office supplies used in fulfilling your ministry assignment may be claimed as reimbursable expenses. Do not include personal stationery or supplies used for non-InterAct ministry.

Line 19 – Telephone: Telephone includes only long-distance calls, telegrams, telex, faxes and wires directly related to ministry. Installation, equipment or monthly service charges cannot be reimbursed unless for a second phone line used exclusively for business.

Note: Because e-mail and Internet access is similar to telephone service and the IRS is silent on the subject, and since the board of InterAct requires all missionaries to have e-mail access reimbursement for basic Internet access is permitted in the MER system.

Line 20 – Training and Study Programs: You may report the costs of qualifying ministry-related training education on your MER. These expenses could include:

- (1) Tuition, books, supplies, lab fees, and similar items.
- (2) Certain transportation and travel costs.
- (3) Other education expenses, such as costs of research and typing services paid as part of an educational program.

You cannot deduct personal or capital expenses (such as luggage, clothing, computers, printers, cameras, cellular telephones or similar items).

This education must meet at least one of the following two tests:

- (1) It must be required by InterAct, or by law or regulation, to keep your salary, status, or job. The required education must serve a bona fide business purpose of InterAct.
- (2) It must maintain or improve skills needed by InterAct in your present ministry.

However, even if one or both of the requirements mentioned above are met, it is not reportable on your MER if:

- (1) It is required to meet the minimum educational requirements to qualify for employment with InterAct, or
- (2) It is part of a program of study that will qualify you in a new trade, business, or profession, even if you do not intend to enter that trade, business or profession.

You may report the costs of qualifying ministry-related education even if the education could lead to a degree.

If your education expenses are reportable, you may also be able to report related travel or transportation expenses.

- (1) If you travel away from home mainly to obtain qualifying education, you may report your expenses for travel, lodging, and 50% of your expense for meals while away from home. However, you may not report expenses for personal activities such as sightseeing or entertaining, or
- (2) If you attend school locally, you may report the transportation costs of going directly from work to school. (However, if you go home before going to school, you may report the expense of going from home to school only to the extent it is not more than the transportation expense you would have if you went directly from work to school.)
- (3) If you use your car, you may report the standard mileage rate. You may not deduct the cost of local transportation between your home and school on a nonworking day (this expense is a personal commuting expense).

- (4) You cannot deduct the cost of travel as a form of education even if it is directly related to your ministry.

You may claim the program cost of any required pre-field training, on-field training courses and other approved study programs. Meals and lodging associated with these programs should be reported on Lines 5 & 6. Children's expenses related to the parents' training and study programs must meet the criteria of Line 8.

Line 21 – Other Expenses: Any other expenses that are considered to be valid project or ministry expenses by InterAct under Internal Revenue Service rules, but which do not fit under other categories, may be claimed here. Provide details.

Section 8

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