Volunteers

As a non-profit organization, the RMC is grateful for the many individuals who voluntarily give of their time to support and promote the ministry of the church. Volunteers can be found throughout our organization: Pathfinders, Adventurers, Sabbath School classes, school classrooms, community services, etc. Their time is valued and recognized as an important contribution that keeps our church moving forward. Therefore, the RMC endeavors to ensure that those who give of their time understand their volunteer status and are not misclassified as volunteers if they instead should be an RMC employee.

The Department of Labor indicates that volunteers are those who:

- Donate their services, usually on a part-time basis, for public service, religious, or humanitarian objectives, without contemplation of pay.
- Donate their time, "solely for [their] personal purpose or pleasure."
- Are not economically dependent upon the business to which they render services.
- Offer their services freely without pressure or coercion, direct or implied, from an employer.
- Do not volunteer and perform the <u>same type</u> of service for pay for the same organization.
- Do not replace/displace paid employees.

To ensure compliance with labor laws, RMC will observe the following guidelines for volunteer service:

- Part-time basis—in order to avoid confusion regarding employment status, RMC volunteer opportunities should primarily be limited to part-time arrangements. If a scenario occurs where volunteers are needed on a regular/on-going, full-time basis, please first consult with the Conference's HR Department.
- 2. Reimbursements/Payment—RMC volunteers may be reimbursed for the following:
 - a. Mileage

reimbursed at the Charitable Reimbursement rate as of July, 2011, the amount is \$0.14/mile (actual days and miles driven must be reported) <u>http://www.irs.gov/newsroom/article/0,,id=240903,00.html</u>

- b. Meal Allowance/per diem
 Paid according to RMC reimbursement rates. As of July 2011:
 Full per diem (2+ meals) = \$41.00/day
 One meal = \$20.50
 NOTE: Instead of per diems, meals may also be reimbursed at actual cost with original receipts.
- c. Lodging

Lodging per diem rates vary depending on location. To look up your location, please visit <u>http://www.gsa.gov/portal/category/21287</u>.

NOTE: Instead of per diems, lodging may also be reimbursed at actual cost with original receipts.

d. Purchases

Original receipts must be submitted along with an RMC Volunteer Reimbursement Form.

NOTE: Any amounts paid above the standard per diem rates are considered taxable income. Reimbursements are to be documented and reported to the church/school/entity using the RMC Volunteer Reimbursement forms.

e. Nominal fee/gift—(must be reviewed by the Conference office before being offered to the volunteer.) In limited circumstances an RMC volunteer may be provided a nominal fee or gift. The fee/gift is not a substitute for compensation.

IMPORTANT NOTE: If a fee/gift appears to be payment for services, it potentially transforms the volunteer into an employee who is then eligible for all benefits and pay rates, including back pay, available to them under Federal and local labor laws as well as the policies of the North American Division and the Rocky Mountain Conference.

- i. Gift cards provided to volunteers must receive the same consideration as a nominal fee/gift due to their cash value.
- ii. The church/school/local entity is required to track fees/gifts paid to volunteers. Fees/gifts (other than reimbursements) in excess of \$600 (in a calendar year) are considered taxable income to the volunteer. The volunteer will need to complete a W-9 so they can be issued a 1099 at the end of the year.
- 3. RMC employees may only volunteer their services for activities that fall outside the scope of their job descriptions as well as outside of normal working hours and work days. Employees must be compensated for their time when performing similar job duties even when performing these duties falls outside of their normal work schedule. In addition, employees must be compensated for their time when performing non-regular duties during normal work hours. Employees will not be penalized if they choose to discontinue their volunteer services as these services are not a part of their job requirements.

Forms

Along with additional information on RMC volunteers, the following forms can be found at <u>www.rmcsda.org</u> > Human Resources > Forms:

- Volunteer Ministry Application
- Background check forms
- Code of Conduct and Guidelines for Volunteers (for those who volunteer to work with children)
- Volunteer Expense Reimbursement Form
- Volunteer Reimbursement Mileage Log

Please review the information carefully and contact HR at 303-282-3610 if you have any questions.