

WHO PAYS WHICH EXPENSES FOR BISHOPS

The following chart provides information related to expenses that bishops incur. It also provides information on who pays for each of the types of expenses – Episcopal Fund/GCFA, another General Agency or Fund, Jurisdiction, Annual Conference, or the bishop’s expense. The first column identifies the type of expenses. The Additional columns identify who is responsible for paying the expenses as you read down the column. The Episcopal Fund pays for “documented, approved” expenses according to the Book of Discipline, the Episcopal Fund Report No. 5, and the Travel Expense Guidelines. Additional documentation comes from the minutes of the Council of Bishops and the Colleges of Bishops.

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency of Fund	Paid by the Annual Conference	Paid by the Bishop
Newly Elected or Newly Assigned Bishops				
Moving Expenses	First visit to the Annual Conference(s) (AC) within the assigned Episcopal Area <i>* The spouse's expenses are included in this initial visit to the AC to meet the leadership and see the episcopal residence.</i> Bishops are moved by a "contracted company" determined by GCFA, within specific guidelines.			
Episcopal Area Ministry Expenses – Annual Conferences(s)				
	Business Travel within the Episcopal Area visiting churches; meeting with clergy, laity, program and, administrative bodies of the annual conference(s). Visiting seminaries where students from the annual conference(s) are attending school or recruiting clergy for the AC (schools must be within the continental boundaries)			

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency of Fund	Paid by the Annual Conference	Paid by the Bishop
Annual Conference VIM				Annual Conference or the bishop pays for personal involvement in VIM experience
Annual Conference Mission Partnership				Annual Conference Mission Partnership experience involvement is Annual Conference or bishop's expenses
Annual Conference or bodies within invites a bishop to provide leadership			Expenses of an "invited bishop" for leadership or speaker experience *Expenses are paid by the inviting party	

WHO PAYS WHICH EXPENSES FOR BISHOPS

Types of Expenses	Paid by the Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Episcopal Residence or Housing Allowance	An “episcopal residence or housing allowance” is provided for the bishop. A \$10,000 annual grant is sent to the Annual Conference to assist with maintenance and/or purchase of the home or housing allowance. Disbursed bi-annually.		The Annual Conference owns the episcopal residence and is responsible for the property in which the bishop shall live or for determining the amount for and paying a housing allowance.	
Area Office Expenses	An “Annual Grant” is sent to the episcopal office to be used for office staff salary; employee benefits, education, insurance, travel; office rent, utilities; office supplies, copy, printing, postage, equipment maintenance; telephone, fax, internet; professional hospitality, and annual audit. *The “Annual Grant” is disbursed quarterly in the Jurisdictions and monthly in the Central Conferences.		The Annual Conf. may supplement area office expenses, depending upon the identified office expenses and economics of the area. “Annual Audit” expense may be a shared cost	

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Equipment and Furnishing	<p>Each Episcopal Office has available a \$10,000 grant for the quadrennium that is used to reimburse the episcopal office as they make needed office equipment and furnishings purchases.</p> <p>**Equipment funds cannot be used for Capital Improvements to a building</p>		<p>The Annual Conf. is responsible for any additional equipment, furnishings, and for all "Capital Improvements"</p>	
Jurisdictional Expenses				
College of Bishops	<p>Travel Expenses to attend the College of Bishops of the College where the bishop's membership resides *meets at least once year. Committees, commissions, task groups, or meetings assigned by the College of Bishops to attend. Jurisdictional meetings such as committees, task groups, or jurisdictional council as assigned by the College of Bishops. Jurisdictional Boards of Trustees of United Methodist-related colleges, seminaries, or institutions where assigned by the College of Bishops or Jurisdiction. Attendance at funerals/memorials of a bishop, a bishop's spouse, or surviving spouse of a bishop who are members of their College, assigned as a representative of the College to another jurisdictional funeral/memorial, leadership in the funeral/memorial service.</p>			
Jurisdictional Trail or Complaint Processes		<p>Complaint or trail processes within the jurisdiction are jurisdictional expenses</p>		

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Council of Bishops				
Orientation	One orientation meeting of the Council of Bishops following the elections of new bishops. *Spouse's expenses are paid for "one orientation" meeting that includes a spouse orientation by COB. If a newly elected bishop's spouse is unable to attend the orientation then travel expenses for one Council of Bishops meeting can be covered.			
COB Executive Committee	Travel Expenses for COB Executive Committee meetings if a member of the Executive Committee.			
COB Committees, Task Groups, and Special Assignments by COB	Travel Expenses when assigned by the COB			
COB Special Relationships, such as Pan-Methodist	Travel Expenses for active bishops with a Pan-Methodist ministry within their Episcopal Area can attend the Consultation of Pan-Methodist Bishops meetings	ICF pays for assigned bishops to the Pan Methodist Commission		
COB Special Assignment such as presiding over mission experiences in Cambodia, Asia, Mexico, etc...	Travel Expenses to preside over annual conference meeting where assigned by Council of Bishops	GBGM pays for additional trips		

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Global Visitation	Travel Expenses for a global experience, as defined and individually approved by the Council of Bishops			
General Church General Agencies	Travel Expenses for Full Board Meetings and Executive Committee Meetings where assigned by Council of Bishops	Additional Meetings (committees, task groups, special events) are expenses of General Agency	General Agency (not assigned by COB) such as training events, not paid for by General Agency or the Episcopal Fund may be shared expense of the Annual Conference and the bishop	
International Expenses	Travel Expense when a bishop is assigned by the COB to serve as a representative of the Council			
World Methodist Council Executive Committee		Interdenominational Cooperative Fund (ICF) pays for assigned bishops		
General Conference or Book of Discipline mandated membership	Travel Expenses for attendance at General Conference named committees, task groups, or bodies are paid by General Conference identified budget			

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Bishop's Benefits – Bishop's Benefits are included in the Episcopal Fund				
Salary	<p>GCFA is the “salary paying unit” for the bishops. Bishops may choose to have deductions withheld from salary, such as UMPIP</p> <p>If an annual conference is providing a housing allowance, funds can be sent to GCFA to include with payroll to reflect as housing on the W2 form. Agreement with GCFA must be completed to do this.</p>			
Insurance Coverage				
Healthcare	Bishops are part of the General Agency Healthcare Plan. Includes, medical, vision, and dental			Bishops pay a shared cost for health insurance
Life Insurance	Bishops are enrolled in the UMLife Options (previously known as BPP) and in the CPP managed by the WesPath			

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency of Fund	Paid by the Annual Conference	Paid by the Bishop
Optional/Additional made available by GCFA (Personal Choice & Expense)				
Liability Insurance	Bishops are enrolled in a liability insurance (D&O)			
Workman's Comp	Bishops are covered by workman's comp			
Pension	Bishops are in the CRSP managed by the WesPath			May elect to participate in UMPIP
CRSP	Bishops are in the CRSP managed by the WesPath			
UMPIP	Bishops are in the CRSP managed by the WesPath			May elect to participate in UMPIP
Continuing Education	With a 30-day approval before opening of educational event – allowed up to \$2500 annually		May share in continuing education expense when costs are above \$2500 annually	
Renewal Leave	three months renewal leave is available each quadrennium *see guidelines and specific financial amounts in the "Travel Policies" and "Episcopal Fund Report No. 5"			
Airline Club Membership	One airline club membership will be paid for annually, if requested (maximum \$1,000 annually including credit card fees)			
Business Credit Card	One Annual Fee will be paid on one business credit card (max \$1,000 annually including airline club fees)			

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Expenses NOT Paid by the Episcopal Fund – the following expenses are not the responsibility of the Episcopal Fund				
Guest Speaker or Leader at another Annual Conf., national or jurisdictional events, etc...		The inviting body could be responsible for expenses		
Commuting expenses between residence and office				Personal Expense as determined by IRS
Expenses of travel to meetings of learned or fraternal societies				Personal Expense
Boards of Trustees that are at the invitation of organizations rather than being assigned by the Annual Conf., or by the College or Council of Bishops		Expense could be paid by Institution Board of Trustees, Annual Conference or by the bishop personally		
Spouse Expenses when accompanying the bishop on episcopal travels			Episcopal Area or Annual Conference often will include a budget item or contingency funds for these expenses, that could be considered taxable income by the IRS or it is a personal expense.	

WHO PAYS WHICH EXPENSES FOR BISHOPS

Type of Expenses	Paid by Episcopal Fund/GCFA	Paid by another General Agency or Fund	Paid by the Annual Conference	Paid by the Bishop
Gifts			Episcopal Area or Annual Conference often will include a budget item or contingency funds for these expenses, or it is a personal expense.	
Meals for guests of the bishop			Episcopal Area or Annual Conference often will include a budget item or contingency funds for these expenses, or it is a personal expense.	