

Example Items for Priest Business & Professional Expenses

To qualify for reimbursement, all business and professional expenses MUST have a detailed vendor receipt. Credit card statements do not count. Only ordinary and necessary expenses with a bona-fide ministry purpose should be submitted. These reimbursements have a \$9,600 limit per fiscal year based upon the DATE PAID to the priest, not the date of the receipt or date of submission. Parishes may not pay vendors directly for these items. Code to account #40200.

YES

- Ministry mileage at the current IRS rate (see “Ministry Mileage Examples” below)
- Parking & tolls related to business trips
- Lodging for a ministry related conference or an organized retreat for multiple priests
- Registration fees for a ministry related conference or seminar
- Purchase of vestments
- Purchase of roman collar shirts, black suit jackets, black pants & black dress shoes
- Cleaning & repair of vestments
- Cell phone, service plan, and related equipment used for ministry purposes
- Computer/tablet for ministry use
- Supplies for ministry, related electronics, software, and other office supplies such as business cards and appointment calendars
- Professional dues & subscriptions (Clergy Relief Society, other professional organizations)
- Subscriptions to ministry related magazines, publications, CD’s, or electronic news/information services
- Ministry related books or liturgical calendars
- Low value religious articles purchased as gifts for parishioners (rosaries, bibles, etc.)
- Ministry related meals outside the rectory including meeting meals, staff lunches, celebrations, etc. (do not request these under table expense)

NO

- Items purchased by the parish or someone other than the priest submitting the request
- Vehicle Expenses (these are included in the mileage rate under “Ministry Mileage Examples” below) including:
 - Car purchase or lease payments
 - Gas, oil, fluids, tires, washes, etc.
 - Car repairs & other vehicle service
 - Vehicle & Driver License fees
 - Charging Electricity (electric cars)
- Any expenses related to a vacation
- Personal electronics, TV, stereo, fitbit, watches, etc.
- Entertainment (Movies, Theater, Attractions, etc.)
- No casual clothes or sportswear, coats, undergarments, belts, and other “street” clothes (only vestments & roman collar shirts, pants, suit jackets, & shoes as mentioned earlier)
- Meals without a ministry purpose (some might qualify under Table Expense below)
- Contributions to the parish or Diocese
- Parish furniture or equipment (s/b paid by parish directly)
- Exercise equipment or gym memberships
- Eyeglasses, sunglasses, umbrellas
- Medical co-pays
- Haircuts
- Pets, pet food, treats, supplies & veterinary
- Airline club or memberships to other non-ministry related organizations

Ministry Mileage Examples

To qualify for reimbursement, all ministry miles MUST be documented on a mileage log by trip with the date, destination (including city), mileage, and brief description of the business purpose of each trip. Reimbursements are to be made at the current IRS standard mileage rate, which is updated periodically. Current standard rates can be found on www.IRS.gov website. For 2021, the rate is 56¢ per mile. Code assigned priest mileage reimbursements to account #40200.

YES

- Travel between parishes
- Travel for ministry/pastoral duties
- Travel to visit the sick / nursing homes
- Mileage for home blessings
- Travel to cemeteries for burials
- Travel for Diocesan meetings or conferences
- Travel for Clergy Assistance (assigned priests only – others (retirees) are paid by the assisted parish)

NO

- Mileage for personal trips / errands
- Travel for Auto Repairs / Washes
- Vacation Mileage
- Visits to friends / family members
- Illegal parking or traffic fines / costs

Table Expense Examples

While the parish / ministry is responsible for providing sustenance to the priest, it is the priest's responsibility to be a good steward of the parish's limited resources. To qualify for reimbursement, detailed receipts must accompany all claimed reimbursements for table expense. List these items on a "Table Expense Reimbursement" form. Code to account #45200.

YES

- Groceries purchased for consumption at the rectory
- Restaurant meals for carry-out that are consumed at the rectory
- Meals eaten at a restaurant alone or with others without a ministry purpose (However, these MUST be recorded as taxable meals and be added the priest's W-2 worksheet at the end of the year)
- Protein powders and shakes used as a meal replacement

NO

- Food purchased by the parish or someone other than the priest submitting the request
- Non-Food items
- Pet Food & Treats
- Personal care items such as toothpaste, mouthwash, medicine, vitamins and supplements, shampoo, lotion, razors, shaving cream, and similar items
- Food & Restaurant expenses while on vacation

A flow chart follows to assist you with the process of coding table expenses depending on the circumstances surrounding a particular expense.

Please feel free to contact the Diocesan Finance Office or the Internal Auditor if you have any questions regarding the acceptability of a particular item for any of these categories.

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Catholic Diocese of Rockford Table Expense Reimbursement Flow-Chart

