

## **Clergy Expense Reimbursements** **(Rev. January 2026)**

### **Continuing Education Benefits**

The Archbishop, in consultation with the Presbyteral Council, has established policies concerning this reimbursement. The allotment is designed to reimburse priests for costs incurred for continuing formation activities such as annual retreats, days of recollection, educational workshops, and support groups according to Archdiocesan guidelines and at the discretion of the individual priest. The maximum annual reimbursement amount is **\$2,000**. This reimbursement is generally non-taxable and is available to a priest throughout the calendar year that is January 1 through December 31. The parish, office, or agency to which a priest is assigned can pay the expense directly to the priest or to the organization sponsoring the continuing formation activity.

### **Accountable Plan**

This plan was established by the Archdiocese in 1997 to reimburse Archdiocesan priests (assigned to ministry at parishes, offices, and agencies of the Archdiocese) for certain business expenses. The qualifying business expenses include automobile mileage reimbursement (**for 2026 – \$0.725/mile**), parking fees and tolls, business travel expenses, business meals and entertainment expenses, costs of clerical clothing such as vestments, dues and subscriptions, books, tapes, cassettes, and equipment used for business purposes. **Automobile expenses such as gas, oil changes, repairs, etc., are not reimbursable expenses.** The cash reimbursement limit for the standard **Accountable Plan** is **\$4,450** for all priests. The deadline for submitting requests for reimbursement with accompanying receipts is 60 days after the end of each calendar year, (February 28th).

### **Reimbursement of Cell Phone Expense**

The reimbursement limit for business use of cell phones (e.g., iPhone, Droid) is **\$150 per month**. To satisfy the IRS requirement for substantiating business use, a copy of the detailed invoice must be provided. All non-business charges (e.g., personal application downloads) need to be identified and subtracted from the amount of reimbursement.

### **Computers, Peripherals and Software**

The parish/agency should also provide each priest with necessary hardware and software for a computer with Internet access. The initial cost should not exceed **\$1,200**. This is not an annual provision, but should be made available when a priest begins a new assignment if a computer is not already in place for his use. The value of this benefit is not transferable.

**Please note: Accountants and bookkeepers receive a copy of this Clergy Expense Memo, the Priests' Guide to Parish vs Personal Expenses, and the Priests' Reimbursement Form and are instructed that receipts and mileage log MUST accompany the request form for processing.**

### **CONTACT FOR MORE INFORMATION**

If you have further questions regarding these matters, please contact Sally Serbus, Parish & Curia Integration, 314-792-7716, [sallyserbus@archstl.org](mailto:sallyserbus@archstl.org).

If you need tax advice, please contact your individual tax practitioner.