

**Clergy Expense Reimbursements**  
**(Rev. May 2024 – Effective July 1, 2024)**

**Continuing Education Benefits**

The Office of Continuing Formation of Priests 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. An employing parish, office, or agency can pay the expense directly to the individual or to the organization sponsoring the continuing formation activity. **To convert the plan from fiscal to calendar year, the 2024 reimbursement amount is \$3,000.**

**Accountable Plan**

This plan was established by the Archdiocese in 1997 to reimburse Archdiocesan priests (employed by parishes, offices, and agencies of the Archdiocese) for certain business expenses. The qualifying business expenses include automobile mileage reimbursement (**for 2024 – 67 cents**), 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. ***You may not submit receipts for reimbursement for actual car expenses such as gas, oil, repairs, etc.*** The cash reimbursement limit for the standard **Accountable Plan is \$4,300 for 2024** for all priests. The deadline for submitting properly completed requests for reimbursement is 60 days after the end of each calendar year, (February 29, 2025).

**Reimbursement of Cell Phone Expense**

The reimbursement for business use of cell phones (e.g., iPhone, Droid) remains **\$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 available upon a priest beginning 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.