

For purposes of this document we are making a distinction between an Archdiocesan priest (a priest incardinated in the Archdiocese of Atlanta) an Extern priest (a diocesan priest not incardinated in the Archdiocese of Atlanta) and a Religious Order priest (belonging to a religious order and not incardinated). If a policy refers to Priests, the policy applies to Archdiocesan, Extern and Religious Order priests.

1. **SALARY** – Priests in the Archdiocese of Atlanta (AoA) receive a monthly salary based on the number of years ordained also referred to as years of service as a priest. Priests who have transferred from other Dioceses have to document their prior years of service in other Dioceses. Leave of absence does not count towards years of service. The salary scale is published annually by the finance office and is included here as Attachment A. *For more information refer to the AoA Compiled Policies Sec. 9.0 Rev. 1/29/97 and Priest Council minutes on February 2008*

The Archdiocesan entity to which the priest is assigned as of the first day of the calendar month is responsible for the salary, health insurance, and allowances for the entire month. When a priest changes assignments during a given month, the entity to which the priest is transferred does not pay the priest until the first day of the following month.

Priests are dual status taxpayers: for federal and state income taxes, priests are employees, but for social security tax purposes, priests are self employed. Payroll processors do not withhold and match Social Security and FICA. The published salary scale includes compensation for the lack of employer FICA funds.

2. **AUTOMOBILE ALLOWANCE** – The priest or the priest's order must provide an automobile. The priest's work assignment reimburses the Archdiocesan and Extern priest for the normal operating expenses of a single automobile using one of the following methods:
 - a. 80% of all normal operating expenses including insurance, gas, oil, repairs, etc. This reimbursement is processed through payroll and is included in taxable income.
 - b. Amount per mile as published annually by the Archdiocesan Finance Office, for mileage driven on Church business. This reimbursement is processed via expense reports that include appropriate documentation.

Order priests receive a fixed automobile allowance paid directly to the order.

Operating expenses do not include extraordinary replacements such as a new engine or transmission. Reimbursement does not take place for personal trips or for accident repair cost in excess of that covered by insurance. *For more information refer to the AoA Compiled Policies Sec. 9.2 Rev. 1/29/97*

Priest may elect to purchase automobile insurance through the Archdiocesan fleet policy. If a priest declines the fleet policy and instead procures insurance coverage independently, then the outside coverage must include a \$1,000,000 combined single limit of liability with the Archdiocese named as an additional insured party. A copy of the policy and certification must be presented by the priest to the finance office. *For more information refer to the AoA Compiled Policies Sec. 9.5 and 9.51 Rev. 1/29/97*

- 3. FOOD ALLOWANCE** – The food allowance varies based upon the availability of food preparation services in the rectory or house. If no meal preparation is available, the allowance is \$800 per month.

The allowance is pro-rated based upon the availability of food preparation, regardless of the priest choice to eat the prepared food. Based on \$5 breakfast, \$7 lunch, and \$14 dinner, the proration is as follows:

<u>Food Preparation</u>	<u>Monthly allowance</u>
All week	- \$0
5 days a week	- \$200 per month
Less than 5 days per week	- \$400 per month
None available	- \$800 per month

The food allowance is paid through payroll (not accounts payable) and is included in taxable income. *For more information refer to the Presbyteral Council minutes of September 2002*

- 4. HOUSING** – Priests assigned to a parish are expected to live in the parish provided housing (rectory / friary). When a priest's work assignment is different than his residence, the employer [parish, school, chancery office, etc.] must pay the location in which the priest resides \$500 each month.

Housing includes the following expenses:

- | | |
|---------------------------|--|
| ○ Heat | ○ Repairs and maintenance of rectory/friary property |
| ○ Electricity | ○ Landscaping, yard and drive maintenance |
| ○ Local telephone service | ○ Household cleaning and supplies |
| ○ Internet service | ○ Pest control |
| ○ Television service | ○ Insurance |
| ○ Water | ○ Furnishings and appliances, with their maintenance |
| ○ Sewer | |
| ○ Garbage | |
| ○ Area for parking a car | |

For more information refer to the Presbyteral Council minutes of September 2002

- 5. LAUNDRY & DRY CLEANING** – Laundry and dry cleaning is paid by the priest's work assignment. *For more information refer to the AoA Compiled Policies Sec. 9.82 Rev. 1/29/97.*
- 6. ONGOING FORMATION** – All priests are encouraged to participate in ongoing formation opportunities. Some of these programs are offered locally through the Committee for the Ongoing Formation of Priests (COFP), while additional opportunities are offered in other dioceses or through national organizations by way of seminars, workshops, conventions, etc. The COFP regularly issues a schedule of upcoming events.

Priests serving in the Archdiocese of Atlanta are permitted one full week for ongoing formation annually. Archdiocesan priests have a maximum of \$1,400 allowable per year, while religious order priests are allowed \$750/year. For all priests half of the amount is paid by the parish/mission/ministry and half by the Archdiocese [through the Ongoing Formation Office]. Requests for this funding should be sent to the Director of Ongoing Formation of Priests well in advance of the program.

- 7. DIOCESAN RETREAT, PROVINCIAL ASSEMBLY AND CONVOCATION -**
Archdiocesan priests are required to make an annual retreat. The Archdiocese provides this retreat every other year. The parish/mission/ministry is responsible for the cost of the retreat.

On alternate years all priests serving in the Archdiocese are required to attend the Archdiocesan Convocation of Priests. The parish/mission/ministry is responsible for the cost of the Convocation.

The provincial Assembly of Priests is offered annually. This is a gathering of the priests and Bishops of the Province of Atlanta (Atlanta, Charleston, Charlotte, Raleigh and Savannah). Each of these dioceses takes turns in hosting the event. The parish/mission/ministry is responsible for the cost of the Provincial Assembly.

Periodically the COFP will coordinate and offer days of reflection, study days and workshops designed to help the priest in his pastoral ministry. Priests are encouraged to attend. *For more information refer to the Ongoing Formation of Priests Guidelines.*

- 8. SABBATICAL** – Archdiocesan priests are eligible for a sabbatical after every seven years of service in the AoA. The ordinary length of a sabbatical is three to six months. Religious Order priests are not covered by this policy. Funding for sabbaticals is limited to \$10,000. Costs in excess of this amount are the responsibility of the priest. *For more information refer to the AoA Sabbatical Policy for Priests.*
- 9. HEALTH INSURANCE** – Archdiocesan priests are covered under the Archdiocesan health insurance plan which includes medical, prescription, dental and vision coverage. Many religious order priests are covered by their religious community's health insurance. Religious communities are paid an amount equal to the cost of insuring a Diocesan priest.

Health insurance is provided to religious order priest when insurance is not available through the religious community. The priest's work assignment is responsible for payment. *For more information refer to the AoA quick guide to your benefits revised annually*
Costs in excess of the deductible, which are not reimbursed for any reason, may be reimbursed by a grant from the priest welfare fund. *For more information refer to AoA Compiled Policies Sec. 9.7 Rev. 1/29/97*

10. LIFE and ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE – AoA provides each Archdiocesan priest with life and accidental death and dismemberment (AD&D) insurance policy in the amount of \$50,000 for each insurance category. The intended beneficiary for this policy is the Archdiocesan Seminary Fund (ASF). If a priest designates a beneficiary other than the ASF he will be expected to bear the costs of the policy. The director of Human Resources will ensure that the priest is billed on a periodic basis. Supplemental life insurance coverage in increments of \$10,000 up to a maximum of \$250,000 is available to priests at their own expense as a payroll withholding. Supplemental insurance allows the priest to name their own beneficiary. *For more information refer to the AoA Your Benefit Plan for Priests, Seminarians and Religious and AoA Compiled Policies Sec. 9.10 Rev. 1/29/97*

11. PERSONAL INSURANCE – The Archdiocese carries personal liability insurance on each priest in the amount of \$300,000 and personal property is covered on and off premises up to an annual aggregate of \$25,000. Additional insurance can be purchased in increments of \$5,000 based on a professional appraisal value of the property. An inventory schedule has to be prepared by Catholic Mutual for collectibles and artifacts. *For more information refer to the AoA Compiled Policies Sec. 19.2 Rev. 1/29/97 and Catholic Mutual certificate of coverage, Annual declaration page 2, Section VI*

12. VACATION – Priests are entitled to one month of vacation per calendar year. The vacation benefit is pro-rated for periods of service less than a full year. Vacation not taken may not be carried over into the next year unless Chancery approval is obtained. The individual priest is responsible for arranging coverage while he is on vacation. *For more information refer to the AoA Compiled Policies Sec. 8.7 Rev. 1/29/97*

13. RETIREMENT BENEFITS – Incardinated AoA priests with 10 or more years of service who have reached the age of 65 may participate in the AoA Priest Retirement Plan (a non-contributory plan, fully paid by the Archdiocese). Benefits are based on years of service. Benefits may begin at age 65 and after 10 years of service. No pension benefit is available to priests with less than 10 years of service. Priests may elect to receive benefits even if actively working. Archdiocesan retired priests are covered by the clergy health policy and receive medical, prescription, dental, and vision insurance. *For more information refer to the AoA priest guide to your benefits revised annually*

14. 403(b) RETIREMENT PROGRAM - Priests can contribute to a 403(b) through payroll withholding. Contribution limits are published annually by the finance office. Archdiocesan priests only are eligible to receive a dollar for dollar match up to 10% of the priest fiscal year published salary. Contributions to the 403(b) plan are made pre-tax basis and priests are 100% vested in your contributions to the plan. *For more information refer to the AoA priest guide to your benefits revised annually*

15. MOVING EXPENSES – The cost of relocating to a new assignment is the responsibility of the new assignment. *For more information refer to the AoA Compiled Policies Sec. 9.9 Rev. 1/29/97*

16. TREATMENT PROGRAM – Priests incardinated in the Archdiocese of Atlanta and serving here full-time, while away from the Archdiocese at a treatment center, shall be paid a full salary by the Archdiocese for the first six months in a treatment center. For the following six months period, 80% of salary shall be paid to him. After the second six months of continued treatment, the priest shall be put on long term disability, which is 60% of salary, and shall be retained indefinitely on the Archdiocesan health insurance with the usual limits inherent in that coverage. At the discretion of the Archbishop, the periods of treatment may be considered to be cumulative. The priest is expected to pay for all personal expenses out of personal resources. The insurance does not pay for such expenses as telephone calls, personal clothing, travel, etc. *For more information refer to the AoA Compiled Policies Sec. 25.1 and 25.2 Rev. 1/29/97*

17. INCOME TAXES – Federal law requires that each Archdiocesan priest receive annually a W-2 and a G-2 wage and tax statement. The priest work location is responsible for providing the W-2 and G-2.

The total compensation on the forms should equal the priest's salary, any food allowance, and applicable automobile allowance, plus any other compensation received. Any priest who receives a salary payment in his own name receives the W-2 and G-2 wage and tax statements. *For more information refer to the AoA Compiled Policies Sec. 9.3 Rev. 1/29/97*

Members of religious orders working in the Archdiocese are responsible for insuring that checks for salary, automobile allowance, and other compensation are made payable either to their respective communities or jointly to the person and their religious communities. In cases where salary or stipend checks are made payable solely to the priest, W-2 and G-2 forms shall be issued to the individual. *For more information refer to the AoA Compiled Policies Sec. 9.4 Rev. 1/29/97*

Attachment A



PRIEST SALARIES

Effective July 1, 2009 - June 30, 2010

Years of Service*	Annual Salary	Self Employment Tax Allowance	Total	Monthly Salary
0 – 9	\$23,164.00	\$ 2,260	\$25,425	\$ 2,119
10 -14	24,424.00	2,350	26,774	2,231
15 – 19	25,684.00	2,440	28,124	2,344
20 – 24	26,944.00	2,530	29,474	2,456
25 -29	28,204.00	2,620	30,824	2,569
30 – 34	29,464.00	2,710	32,174	2,681
35 – 39	30,724.00	2,800	33,524	2,794
40 and up	31,984.00	2,890	34,874	2,906

* **Years** refers to years of priestly service since ordination to the priesthood

PRIEST 403(b) MATCH

Effective January 1, 2009 - December 31, 2009

Years of Service	Match
0 - 9	\$ 2,501
10 -14	2,633
15 - 19	2,766
20 - 24	2,899
25 -29	3,032
30 - 34	3,164
35 - 39	3,297
40 and up	3,430