



2024 Policy for Remuneration of Archdiocesan and Extern Married Priests

For purposes of this document, an **Archdiocesan priest** is defined as a priest incardinated in the Archdiocese of Atlanta. An **Extern priest** is defined as a diocesan priest incardinated in another Diocese. A **Religious Priest** is defined as a priest incardinated to a Religious Institute. Religious Priest remuneration covered in a separate policy.

1. REMUNERATION– Priests with a full-time assignment receive a monthly remuneration based on the number of years of service as a priest, generally since their date of ordination. The Archdiocesan entity to which the priest is assigned as of the first day of the calendar month will be billed for the remuneration, SECA allowance, health insurance, food allowance, pension, long term care plan and 403(b) match for the entire month, if applicable. Leave of absence do not count towards years of service. Priests who have transferred from other dioceses need to document their years of service with the other dioceses.

All Archdiocesan and Extern priests are paid via the Chancery centralized payroll system. Remuneration is paid in advance on the first Friday of the month. Remuneration for a married priest is calculated based on the annually published A schedule A with some modifications. **A married priest is paid 2X the published salary, based on the years of service.**

2. SELF EMPLOYMENT TAX – For Social Security purposes, priests are considered self-employed and must comply with the Self-Employment Contributions Act (SECA). A married priest who receives remuneration, enrolled in social security, will receive a SECA allowance to cover the “employers” portion of the tax related to salary and food allowance.

Priests who have opted-out of social security in the past are not eligible for the SECA allowance. However, the cost will still be billed to the entity to which the priest is assigned and the funds will be used to assist with the long-term health and retirement costs of those priests who have opted-out of the social security system. The Archbishop does not permit Priests of the Archdiocese to opt out of Social Security.

Priests who are fully retired do not receive a remuneration (see #19). Priests on assignment at another Diocese e.g., Military, receive a remuneration from that entity. Priest who are non-assignable, on LTD, or have other unique situations, are handled individually through the Office of Priest Personnel.

3. HEALTH INSURANCE – Married Archdiocesan and Married Extern Priests with a full-time assignment from the Archbishop are covered under the Archdiocesan Health Insurance Plan which includes medical, prescription, dental, and vision coverage.

Married priests can choose to have dependent health insurance. Payment for the premiums will be deducted monthly from remuneration.

Priests on assignment at another Diocese e.g., Military, receive Health Insurance from that entity. Priests who are non-assignable, on LTD, or have other unique situations, are handled individually through the Office of Priest Personnel.

Senior Priests without an assignment who participate in Social Security are covered by Medicare and have a Medicare Supplemental Plan. Those who opted out of Social Security have the option to participate in our High Deductible Health Plan or may “buy into” Medicare.

Questions about the Health Insurance plan should be directed to the Human Resources Department.

4. FOOD ALLOWANCE – Married priests receive 2X the annually published food allowance amount on schedule A, remuneration for priests. The allowance will grow by the Cost-of-Living Adjustment (COLA) used by the Social Security Administration. See **Schedule A** to determine amount.

The food allowance is paid through payroll (not accounts payable) and is included as taxable income.

5. AUTOMOBILE ALLOWANCE – Each Diocesan priest is responsible to provide his own automobile. Diocesan priests may elect one of two methods to recover a portion of the cost of a single automobile:

a. 80% of all normal operating expenses including insurance, gas, oil, repairs, auto tags, emission testing, etc. This reimbursement is processed through accounts payable and it is taxable income. The priest will receive a 1099 form from the entity which reimbursed the expense. If a priest decides to change from claiming expenses to mileage or vice versa, it should be done at the beginning of the new calendar year.

b. An amount per mile, as published annually by the IRS, for mileage driven on Church business. This reimbursement is processed via expense reports that include appropriate documentation.

c. Auto insurance, whether through an archdiocesan fleet policy or an individual policy, **must be paid by the priest himself and not be paid by the parish/school.** After paying the premium, priests on the 80% plan may request reimbursement as they would for other reimbursable expenses. Priests on the mileage method should not request specific reimbursement since the mileage rate includes an auto insurance component.

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.

Diocesan priests are encouraged 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 \$500,000 Bodily Injury Limit - each accident and \$500,000 Property Damage Limit - each accident with the Archdiocese of Atlanta named as an additional insured party. A copy of the outside policy and certification must be presented by the priest to the finance office.

6. PENSION PLAN – The Archdiocese has a defined benefit retirement plan for priest incardinated in 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. *For Priests ordained or incardinated after June 1, 2015, the age for benefits is the same as normal retirement age as defined by the Social Security Administration.

Questions about the Pension Plan should be directed to the Human Resources Department.

A monthly billing for pension will be made to all entities to which a priest is assigned. The funding will be used as follows:

- For Archdiocesan priests, the funding will go into the Archdiocesan Pension Plan;
- For Extern Priests, the funding will be used to contribute to the home Diocese's Pension Plan, if any;
- Any remaining funds will be contributed to the Archdiocesan Pension Plan.

7. 403(b) RETIREMENT PLAN – Priests can contribute to the 403(b) Plan (a defined contribution plan) through payroll withholding. Contributions to the 403(b) Plan are made on either a pre-tax basis or a post-tax (Roth) basis. Priests are 100% vested in contributions to the plan. Contribution limits are published annually in the Benefits Guide.

Additionally, Priests incardinated in the Archdiocese are eligible to receive a dollar for dollar match up to 10% of remuneration. Note that Extern Priests who have a written plan to become incardinated in the Archdiocese may also receive the match.

The entity to which the priest is assigned will be billed for the cost of the 403(b) match.

Contact the Human Resources Department to enroll in the 403(b) plan.

8. LONG TERM CARE PLAN (LTCP) – Incardinated Archdiocesan Priests who are also active members in the Archdiocesan Priest Pension Plan will automatically qualify for this benefit. The LTCP provides a daily benefit for priests in need home care, assisted living or skilled nursing care. The benefit is based on the level of care required. The benefit is limited to 10 years after certification of eligibility by the Archdiocese. This benefit is only available for the priest not dependents.

Questions in relation to LTCP should be directed to the Human Resources Department.

9. VACATION – Priests are entitled to 30 days of vacation per calendar year with a maximum of four weekends. 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 approval is obtained from the pastor. The pastor, or his delegate, is responsible for arranging coverage for priests who are on vacation.

10. HOUSING – Married priests assigned to a parish are **not** expected to live in the parish provided housing (rectory / friary). A married priest receives a housing allowance of \$11,000 annually. The housing allowance is paid directly to the married priest as additional remuneration. A married priest can also allocate an additional amount not to exceed IRS regulations. **An allocation of housing form must be submitted annually to the payroll manager before by the end of each year for the following calendar year.** The housing allocation is provided to cover all of the following housing related expenses.

- Housing (mortgage, rent), insurance
- Utilities (heat, electricity, water, sewer, telephone, internet, cable, garbage)
- Repairs, maintenance, pest control
- Landscaping, yard and drive maintenance
- Household cleaning and supplies
- Furnishings and appliances, with their maintenance

11. LAUNDRY & DRY CLEANING – Laundry and dry cleaning is provided or paid by the priest's work assignment.

12. ONGOING FORMATION – Priests are encouraged to participate in ongoing formation opportunities. Some of these programs may be offered locally through the Committee for the Ongoing Formation of Priests (COFP). Other opportunities are offered in other dioceses or through national organizations by way of seminars, workshops, conventions, etc.

Priests of the Archdiocese of Atlanta are permitted one full week for ongoing formation annually.

Archdiocesan priests have a maximum allowable of \$2,500/year. Half of this amount comes from the parish/ministry and half from 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.

13. 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/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/ministry is responsible for the cost of the Convocation.

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

<https://archatl.com/offices/priest-personnel/ongoing-formation-of-priests/>.

14. SABBATICAL – Archdiocesan priests are eligible for a sabbatical after every seven years of service. The ordinary length of a sabbatical is three to six months. 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.*

15. LIFE and AD&D INSURANCE – The Archdiocese provides each Archdiocesan priest with a 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.

16. 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.

17. MOVING EXPENSES – The cost of relocating to a new assignment is the responsibility of the new work location. This benefit is available to the priest and not to dependents.

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18. 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 full remuneration by the Archdiocese for the first six months in a treatment center. For the following six months period, 80% of remuneration 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 remuneration, and shall be retained indefinitely on the Archdiocesan health insurance. 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. This benefit is available to the priest and not to dependents.

19. PART-TIME/CONTRACT WORK FOR SENIOR PRIESTS WITHOUT AN ASSIGNMENT – Senior Priests without an assignment may receive a part-time assignment or may be offered contract work from a parish, Chancery Office, or other catholic entity. This does not constitute an assignment from the Archbishop but is an agreement between the retired priest and the pastor of a parish or between the retired priest and the head of an office at the Chancery Office. Such agreements must be forwarded to the Office of Priest Personnel for approval. The Office of Priest Personnel will provide direction on the preparation and contents of such agreement. Compensation will be determined locally, but should be no more than a pro-rated remuneration for a full-time priest. The Office of Priests Personnel must be informed of all arrangements.

20. SENIOR PRIEST WELFARE PLAN – The Senior Priests Welfare plan covers all archdiocesan incardinated priests eligible for health benefits provided through Medicare. The plan provides funding to procure a Medicare Advantage Plan (Medicare Supplement) each year. This benefit is only available to the priest and not dependents.