



2024 Roman Catholic Archdiocese of Atlanta Policy for Remuneration of Religious Priests & Clerics

This document pertains to Religious Institutes, Priests, and Clerics. It should be noted that the terms of this document might be altered formally by agreement by the proper ecclesial authorities, the Archbishop or his delegate and the government of the Institute of Consecrated Life.

For purposes of this document a **Religious Priest** is defined as a priest incardinated to a Religious Institute, while a **Religious Cleric** is any member of a Religious Institute having received holy orders. A **Religious House** is a juridically erected local community or single resident household as defined and approved by the Religious Superior and proper law. A **Religious Superior** is any person duly elected or appointed as being responsible for the religious house and its members. **Proper Law** is defined as the constitutions of the institute as well as any proper or provincial statutes that are currently legally binding. **Member** is any person having gained entrance into the Religious Institute, to include postulants, novices, those in temporary or solemn vows.

1. REMUNERATION – Religious Priests with a full-time assignment receive monthly remuneration based upon the number of years of service as a priest. Leaves of absence will not count toward years of service.

The norm for Religious Priest remuneration is that each Religious House will be paid directly for dispersal of funds per their proper law. Religious Priests are subject to the Archdiocesan Scale for Remuneration published annually.

The Parish / Archdiocesan entity to which the priest is assigned should send remuneration to the Religious House by the first Friday of the calendar month. Remuneration includes the following amounts, if applicable, SECA allowance, health insurance, food & automobile allowance, and pension for the entire month. Remuneration is paid through accounts payable by the first Friday of the month and is for the current month.

In cases of a cleric or non-cleric having been employed by the Archdiocese in a parochial, non-parochial or administrative ministry, terms of employment shall be determined by the agreement between the Institute and the Archdiocese. This policy will take precedence unless there is an existing agreement between the Institute and the Archdiocese stipulating otherwise.

Note: Religious Clerics and non-Clerics are paid differently. Religious Clerics may have a written contract that defines the specific pay schedule. Religious non-Clerics (non-ordained brothers and sisters) follow a separate published pay schedule.

Retired Religious Priests, without assignments, who are in residence at the parish, do not receive remuneration from the entity at which they reside.

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1. **SELF EMPLOYMENT TAX** The SECA allowance will apply to Religious Priests whose Institute is participating in the Social Security System and, like remuneration, and will be paid directly to the Religious House for distribution per proper law. An Institute that does not participate in the Social Security System should inform the Archdiocese to suspend the SECA payments to the Institute.
2. **HEALTH INSURANCE** - Health insurance is provided to Religious Priests when coverage is not available through their Institute. If an Institute does provide coverage, the Religious House is paid an amount equal to the cost of insuring a priest on the Archdiocesan plan. If enrolled in the Archdiocesan plan, the parish will receive a monthly invoice.
3. **FOOD ALLOWANCE** – A standard amount is published annually on schedule A. The norm in the archdiocese is that each pastor is to decide the best way to provide food for the priests assigned to his parish and rectory/religious house. In making the decision, the pastor should consider the fraternal benefits of communal dining and the health benefits of well-prepared fresh food. All **qualifying religious** residing in a rectory or Religious House should have the same food allowance.

The parish should pay the food allowance to the Religious House directly. Each Religious Superior is to decide the best way to provide food for the members legitimately assigned to his community.

4. **AUTOMOBILE ALLOWANCE** - Religious Institutes are to provide automobiles to their members. Members 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, tires, repairs, auto tags, emission testing, etc. (See IRS Publication 463: 4. Transportation- Actual Car Expenses). Operating expenses do not include extraordinary replacements such as a new engine or transmission. Reimbursement does not take place for personal travel or accident repair cost in excess of that covered by insurance. The 80% reimbursement is processed through accounts payable and paid to the Religious House. 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.

Auto insurance on vehicles owned by the Religious House must be paid by the religious house and not be paid by the parish/mission. Once the payment is made, the Religious House with members on the 80% plan may request 80% reimbursement of the auto insurance premium which will be reimbursed by the parish directly to the Religious House through the accounts payable process.

- b. An amount per mile, as published annually by the IRS, for mileage driven on Church business. The reimbursement is processed via accounts payable upon receipt of appropriate documentation at the parish, as required by the IRS, and paid to the Religious House. Travel allowance is also an acceptable method of payment, payable to the Religious House.

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When mileage reimbursement is chosen, there are no other reimbursements such as insurance, maintenance, oil changes, etc.

In the case where a Religious Institute cannot provide an automobile and the parish owns the automobile, there is no reimbursement or allowance to the Religious House.

The Religious community is responsible for procuring and maintaining an automobile insurance policy for vehicles owned and operated by the Religious Institute and /or their priests and clerics assigned to the Archdiocese. We recommend that it is consistent with the coverage required for Diocesan priests, which is as follows: coverage includes 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. We request that a copy of the outside policy and certification be presented by the priest to the finance office.

5. **PENSION PLAN** – Religious priests receive a fixed pension amount, detailed on the annually published pension schedule, paid directly to the Religious House by the parish. Religious Priest are members of their community’s pension plan not the Archdiocese’s.
6. **403(b) RETIREMENT PLAN** – Religious priests and Clerics **cannot** contribute to the 403(b) Plan (a defined contribution plan) since they are not covered by this policy.
7. **LONG TERM CARE PLAN (LTCP)** – Religious priests and Clerics **are not** qualified for the Archdiocesan Priest Pension Plan and are not covered by this policy.
8. **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.
9. **HOUSING** – Priests assigned to a parish are expected to live in the parish provided housing (rectory / religious house). When a priest’s work assignment is different than his residence, the employer must pay the location in which the priest resides \$500 each month.

Residence includes the following expenses:

- Housing and insurance
- Utilities (heat, water, sewer, garbage)
- Phone service, internet, television,
- Repairs, maintenance, pest control
- Landscaping, yard and drive maintenance
- Household cleaning and supplies
- Furnishings and appliances, with their maintenance

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

11. **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.

Religious priests are permitted one full week for ongoing formation annually.

They are allowed \$1,875/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.

12. **DIOCESAN RETREAT, PROVINCIAL ASSEMBLY AND CONVOCATION** – Canon Law requires that priests attend an annual retreat. The Archdiocese offers a priest retreats every other year. It is the priest’s responsibility to make time for the retreat in those years a retreat is not offered by the Archdiocese. The parish/ministry is responsible for the cost of the retreat. <https://archatl.com/offices/priest-personnel/ongoing-formation-of-priests/ongoing-formation-funding-and-application/>

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/resources/>

13. **SABBATICAL** – Religious Order priests are not covered by this policy. <https://archatl.com/offices/priest-personnel/ongoing-formation-of-priests/sabbatical-policy-and-application/>

14. **LIFE and AD&D INSURANCE** – Religious Order priests are not covered by this policy.

15. **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

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professional appraisal value of the property. An inventory schedule has to be prepared by Catholic Mutual for collectibles and artifacts.

16. **MOVING EXPENSES** – The cost of relocating to a new assignment is the responsibility of the new work location.
17. **TREATMENT PROGRAM** – Religious Order priests are not covered by this policy.
18. **PART-TIME/CONTRACT WORK FOR SENIOR PRIESTS WITHOUT 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's Institute and the pastor of a parish or between the retired priest's Institute 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. Remuneration will be determined locally, but should be no more than a pro-rated salary for a full-time priest. The Office of Priests Personnel must be informed of all arrangements.
19. **SENIOR PRIEST WELFARE PLAN** – Religious Order priests are not covered by this policy.