

Diocese of Jefferson City
Substitute Clergy Reimbursement Guidelines
Effective July 1, 2019

MASSES

- Mass coverage, including the Sacrament of Reconciliation:
 - \$50 per Weekend Mass
 - \$35 per Weekday Mass
- For all retired and active priests not in specialized ministry:
 - Payment is made directly to the substituting priest.
 - Amounts paid are taxable to the substituting priest.
 - If payments in a given calendar year to a substituting priest are \$600 or more, the parish must complete an IRS FORM 1099-MISC to report the income.
- For active priests in specialized ministry:
 - Specialized ministry includes full-time assignment at a non-parish or includes covering Masses at other parishes as part of an assignment.
 - Payment for Weekend Mass is made directly to the employing non-parish or parish if Mass coverage is part of an assignment.
 - Payment for Weekday Mass is made to the substituting priest, and is reportable and taxable as described above.
 - Payments directly to the employing non-parish or parish if Mass coverage is part of an assignment are not reportable or taxable to the substituting priest.

MILEAGE

- Mileage is to be reimbursed at the Federal Mileage rate per mile for any and all travel involved in the weekend for any of the pastoral coverage (excludes personal travel)
- Mileage reimbursement without documentation is taxable and reportable to the substitute priest and should be included on an IRS Form 1099-MISC for tax purposes if total payments to the priest are \$600 or more in a calendar year.

ROOM AND BOARD

- Room and board is supplied by the parish, including reimbursement for any food purchased.
- Reimbursements made for room and board without a receipt are taxable and reportable to the substitute priest and should be included on an IRS Form 1099-MISC for tax purposes if total payments to the priest are \$600 or more in a calendar year.