

## ALLOWABLE PROFESSIONAL EXPENSES WITH EXPLANATIONS

1. Automobile mileage (for business) - *mileage supported by a log that lists date, destination, purpose, number of miles. Cannot include miles to and from work, but can include miles from work to a second destination (like a hospital, nursing home, conference, or other church business).*
2. Books – professional library – *books related to ministry, church history, or related subjects. Generally not fiction or other unrelated topics.*
3. Cleaning, maintenance of clerical garb, etc.—*dry cleaning expenses for vestments, alterations. Does not include dry cleaning for other items of personal clothing.*
4. Clerical garb, stoles – *does not include clothing suitable for “street use.”*
5. Continuing Education (beyond the allowance) – *cost of seminars or class work directly related to continuing formation or professional development*
6. Convention expenses – meals and entertainment for business – *meals on day of event or preceding/following days if travel is involved. Cost of personal expenses (movies, internet access) while at a convention would not be allowed unless directly related to the conduct of some business.*
7. Dues to professional groups
8. Equipment repairs – *repairs of computer or related hardware, phones, copiers or other equipment used in the course of business*
9. Gifts associated with employment (\$25 per person, per year) – *must be a de minimis amount, consistently applied to all staff members, not personal in nature*
10. License fees/certification – *professional licenses or affiliations with professional organizations that could be reasonably construed to have a business purpose or provide a benefit to the parish or archdiocese*
11. Postage (for business) – *postage for business correspondence only*
12. Stationery and supplies – *a reasonable supply of personalized stationery and note cards, calling/business cards to be used for parish correspondence*
13. Subscriptions (professional journals) – *does not include general news or financial magazines*
14. Telephone (business calls) – *cell phone usage is limited to business calls only. No plan or minutes available should be greater than what is reasonably expected to be used during the course of business. Abuse of a phone paid for by the parish would be grounds for converting the phone to a personal expense and reimbursing only those calls that can be proven to be business in nature.*
15. Meals and entertainment – *must be ministry-related; include all itemized receipts*
16. Travel expenses other than automobile mileage -- *parking, car rental, hotel, taxi, bus, train or airplane travel for business purposes only. Trips that combine both business and non-business purposes must be examined to determine the business portion only.*
17. Electronic devices (i.e., computer, scanner, printer, cell phone, etc.) – *only business-related expenses are reimbursable.*

## EXAMPLES OF PERSONAL EXPENSES (NOT REIMBURSABLE)

1. Commuting between residence and first business/ministry appointment and from last business/ministry appointment to residence
2. Books or periodicals for personal reading or entertainment
3. Purchase and expenses related to non-clerical garb, i.e., clothing suitable for “street use”
4. Health or social club memberships
5. Personal postage, stationery, supplies, subscriptions, telephone, cell phone, internet or cable television
6. Automobile related expenses such as lease/loan payments, insurance premiums or vehicle maintenance.
7. Church contributions – *not allowable professional expenses; consult your tax advisor for more specific information*