

**ACCOUNTABLE PLAN
DIOCESE OF DAVENPORT**

I. Automobile Expenses

A. Mileage Reimbursement Method

1. Pay at current diocesan rate only after documentation
2. Pay tolls, parking, but not fines
3. Pay vehicle rental associated with business purposes – rental separate from personal auto
4. Business miles should be determined every three months (mileage log)

B. Actual Mileage Method

1. Reimburse actual expenses to amount of business percentage
2. Expenses include gas, oil, repairs, lease and depreciation
3. Business percentage should be determined every three months (mileage log)
4. Amount for depreciation should be set based on consultation with each priest's tax return preparer, or some standard amount set
5. Caveat: If the actual reimbursement to the priest is more than the deductions allowed, the excess must be included on the priest's W2 at yearend.

II Professional Expenses

A. The following details what are and are not expenses available for reimbursement. Reimbursement is made only after incurring the expense.

1. Professional memberships paid personally such as Canon Law Society, but not personal memberships such as country club dues, health club, YMCA, etc.
2. Professional periodicals such as daily scheduler, homily helps, etc., but not *Readers' Digest*, *New York Times*, novels, etc.
3. Professional materials such as alb, rituals, etc., but not clothing such as black shirt, pants, etc.
4. Professional education costs that are associated with ministry, but not classes that are for personal development such as personal financial planning. (These would be costs beyond the normal continuing education costs budgeted by the parish.)
5. A personal computer does not qualify for reimbursement.
6. Dry cleaning of personal clothing does not qualify for reimbursement.

7. Premium channels on cable TV and personal long distance phone calls do not qualify for reimbursement.
8. Professional computer software (such as Code of Canon Law on CD-ROM) may be reimbursed.

III. Parish Expenses

A. The following details the expenses that are paid by the parish directly:

1. Basic cable television
2. Catholic newspapers and one secular newspaper – such as the local newspaper
3. Basic Internet access.
4. Cleaning of church and rectory
5. Cleaning of parish vestments but not personal clothing
6. Hospitality expenses for events such as the Bishop's confirmation dinner, meals for deanery meetings (not meals for a priest's personal gathering of friends or associates), teacher appreciation banquet, etc.
7. Telephone service and cellular phone service— with the exception of personal long distance calls. Note that some means of contacting the priest after regular office hours must be available for the public to use. If the parish pays for cellular phone service the number needs to be published. If the priest chooses not to make the number public, then the priest pays this expense.

B. The parish does not pay the following expenses, nor can they be reimbursed through the Accountable Plan:

1. Food is not accounted for as a rectory provision, but is part of the base compensation and a priest's personal expense. Accordingly, no rectory provision accounts are to exist within the parish (see exception for hospitality expenses in #6 above).
2. Personal office supplies
3. Liquor, with the exception of #6 above
4. Personal gifts
5. Any personal furniture or equipment that is taken with you from assignment to assignment