

**Diocese of Amarillo**  
**New Schedule of Salary, Food Allowance, and Vehicle Use**  
**Effective date July 1, 2024**

**Salary**

The base salary will be \$2,350.00 per month. Priests are not reimbursed for the self-employment tax.

**Food Allowance**

**Food for the rectory will be reimbursed not to exceed on average a maximum of \$750.00 per month.** All ordinary daily food will be considered food for the rectory. It is suggested that the parish have a charge account at a local food store for the pastor to use. ALL purchases reimbursed must be verified by receipts. No cash payment will be made for the unused balance. There will be no flat rate food allowance

**Vehicle Use: Auto Mileage for Priests' personal vehicles**

A mileage log **MUST** be kept for an accountable plan. This can be done on your calendar or in a separate notebook. The beginning and ending odometer reading for each month must appear on the log. Specific odometer readings for personal trips must be recorded.

All auto expenses will be reimbursed by the parish or entity served. All reimbursements must be verified by receipts.

If a mileage log is **not presented** to the parish bookkeeper monthly all expense reimbursements must be added to the priests' W-2 at year end.

There will be no additional mileage paid. The assigned parish will pay for all basic expenses. When a priest travels to a parish as a substitute, there will be no mileage paid by that parish. **Stole fees and stipends are still to be paid by the assisted parish.**

Active priests not assigned a parish and retired priests should be reimbursed for mileage by the assisted parish at the Diocese of Amarillo published mileage reimbursement rate.

Priests may deduct depreciation from personal tax returns. Calculate your total parochial mileage times the IRS allowed mileage rate. Subtract reimbursed expenses such as insurance, repairs, etc., and report this amount as depreciation.

These rules apply to **one vehicle only**. The priest is responsible for any other vehicle he may own.

A copy of the mileage log **must** accompany the financial records that are transmitted to Centralized Accounting monthly.

**Vehicle use: Personal Use of Diocesan/Parish/Ministry Owned Vehicles**

If the parish owns a vehicle and a priest uses the vehicle for parish business only, there is no taxable fringe benefit. But, if the parish (or Agency) owns a vehicle and allows a priest to use that vehicle for personal purposes, that priest has incurred a taxable fringe benefit.

A priest could reimburse his parish for the personal use of the parish owned vehicle and it would no longer be a fringe benefit. Otherwise, the priest must pay Federal income tax and Social Security tax on the value of the personal use of a parish owned vehicle.

The entity will value the use of a parish owned vehicle at the local fair market **lease value** of that vehicle's year, make, and model, plus personal gasoline. This requires the entity to check with local leasing companies to determine the lease value.

Once the entity determines the fair market value, the taxable income to the priest is determined by the ratio of his personal mileage to the total vehicle mileage for the year, times the total annual value.

### **Parishes with “missions”**

The following communities would be considered as one full salary and not warrant additional remuneration:

- Canadian-Wheeler
- Shamrock-Wellington
- Childress-Memphis
- Dumas-Sunray
- Friona-Bovina
- Groom-Clarendon
- Panhandle-White Deer
- Silverton-Quitaque-Turkey
- Stratford-Cactus
- Umbarger-Happy

The following communities would be considered as primary parish with “missions”:

- Borger-Stinnett
- Dalhart-Texline
- Dimmit-Hart
- Perryton-Booker
- Spearman-Gruver
- Tulia-Kress

In these parishes, the mission will pay the priest \$200.00 per month. The mission will share in the cost of auto expenses with the parish in a percentage agreed upon between the two.

All other cases involving extra apostolates (e.g. Catholic Student Center) would be addressed by the assigned priest and the Dean of the deanery in consultation with the Vicar General. All additional arrangements are subject to approval by the Bishop. Deans do not have the competency to increase the salary or any other compensation for any priest.