

STATEMENT of POLICY and PROCEDURE			
Chapter:	Clergy Remuneration	Policy#	
Section:	Benefits	Date Issued:	July 31 2020
Subject:	CLERGY MILEAGE REIMBURSEMENT	Effective Date:	July 1 2020
Approved		Page:	1 of 4
		Replaces:	
Name	Bishop David Motiuk	Issued:	

1. BACKGROUND

- 1.1. Priests serving the faithful of the Ukrainian Catholic Eparchy of Edmonton (Eparchy) may be required to use their personal vehicles to travel beyond their work at their assigned parish/district. Therefore, reimbursement for allowable travel/mileage is provided.
- 1.2. Reasonable reimbursement for mileage is not considered taxable according to the Canada Revenue Agency (CRA) guidelines for allowable employee expenses.
- 1.3. This policy does not address reimbursement for travel related to clergy substitutions or temporary administrative assignments.

2. POLICY

- 2.1. Clergy are reimbursed for allowable travel for their ministerial work for their parish/district and the Eparchy based on kilometres travelled. These expenses are the responsibility of the parishes and/or districts.
- 2.2. Clergy are required to submit their travel logs quarterly for reimbursement, or as requested by the Pastoral Centre. Pastors assigned to district parishes may prefer to submit their logs monthly due to the amount of travel and resulting reimbursement.
- 2.3. Only allowable mileage is reimbursed by the parish/district (refer to Appendix A for details).
- 2.4. Travel logs are reviewed by the Pastoral Centre to ensure only allowable mileage is claimed. Any mileage claimed that is not related to parish or eparchial service will be discussed with the priest and adjusted as required.
- 2.5. Clergy will consider combining their travel, where possible, to reduce the travel expense charged to the parish/district and reduce impact of carbon emissions on the environment.
- 2.6. Circumstances for mileage reimbursement not covered by this policy may be considered through a request, in writing, to the bishop for review and approval.

3. PROCEDURES: Automobile Mileage Reimbursement

- 3.1. At the beginning of the year, the Pastoral Centre prepares the “Declaration of Conditions of Employment” form T2200 for each priest, who must complete the form and send a copy to the Pastoral Centre for filing with the payroll records. The CRA may request to see these completed documents related to mileage and automobile expenses.
- 3.2. The Pastoral Centre will provide a Travel Log Form (Appendix A) for use by clergy. Clergy may use an alternate acceptable form.
- 3.3. Priests must keep detailed daily records of their allowable mileage on the Travel Log Form.
- 3.4. Travel logs must be submitted to the Pastoral Centre quarterly for reimbursement (no later than the 15th of the following month). A cheque will be written by the Eparchy directly to the priest for the allowable mileage. Priests, particularly those serving in the districts, may request a reimbursement monthly.
- 3.5. The Pastoral Centre reviews the travel logs and confirms all allowable mileage. Any discrepancies will be discussed with the priest and adjustments made as required.
- 3.6. The Eparchy uses the mileage rates published annually by the CRA. Two rates are used: one for kilometres travelled up to 5,000 kilometres and a lower rate for mileage over 5,000 kilometres.
- 3.7. The Pastoral Centre bills a standard estimated monthly travel amount to each parish/district based on the mileage from the previous year. A reconciliation of the actual mileage submitted by the priest and the amount billed to the parish/district will be done quarterly. Any difference either reimbursed to the parish/district or billed to the parish/district. Clergy should be mindful of the budgeted amount from previous years for the parish/district travel and should make every effort to keep within this budget.
- 3.8. Where a priest must travel significant distances for a specific trip, and mileage is expected to exceed the cost of a rental vehicle (including gas), the priest will have an option to rent a standard-grade vehicle. If he chooses to use his personal vehicle, the mileage reimbursement will be reduced to a per kilometre rate that would be equal to the cost of a rental vehicle plus gas. The costs of the rental vehicle and gas are recorded on the travel log and would be reimbursed in the usual mileage reimbursement process.
- 3.9. If, during the year, a change occurs in the travel requirements, which impact the billing to the parish/district, an adjustment may be made mid-year once the parties involved agree.
- 3.10. All logs for a specific year must be completed and submitted by January 31 of the following year. Should the priest not submit his travel logs, he risks of forfeiting all or a portion of his mileage reimbursement from the previous year.

4. Travel Related to Continuing Education

- 4.1. Ministry-related workshops, institutes, lecture series, conventions, continuing education, study leaves, and sabbaticals are to be arranged in consultation with the bishop.
- 4.2. The parish/district is responsible for the cost of sending their pastor for both the annual Clergy Retreat and Clergy Study Days. The Pastoral Centre will invoice parishes/districts for these events however, this cost does not include travel/mileage which is to be included in the travel logs.
- 4.3. The Eparchy encourages clergy to consider ministry-related continuing education. Tuition and related costs may be reimbursed by the Eparchy, with prior written approval by the bishop.

5. Travel Related Moving as Directed by the Bishop

- 5.1. The cost of moving priests is the responsibility of the receiving parish/district. Moving costs include mileage and reasonable expenditures by the priest (and his immediate family members), including renting a moving van, lodging, and food, etc.

APPENDIX A – Travel Log Reporting

A. Travel Log Form

The attached travel log is for use by all clergy working within the Eparchy of Edmonton to report eligible mileage for reimbursement. The form also supports the reporting of the mileage which is related to clergy ministry, but not reimbursable for parish or eparchial service. All clergy is encouraged to speak to their financial/tax advisor to ensure they are submitting the correct information related to mileage.

This summary provides direction on how to complete the Travel Log Form and details the mileage eligible for submission.

The form requires general information including the priest's name, parish or district and month of travel. The columns described as follows:

- **Date** – date of travel
- **Destination** – travel location
- **Purpose** – reason for the travel (i.e. graveside blessings, purchase liturgical supplies, hospital visit, attend clergy conference, etc.)
- **Odometer Start/End** – record the odometer start and end readings. The CRA requires, at minimum, a start and end odometer reading at the beginning of the year and the end of the year
- **Eligible Mileage Parish/Eparchy Reimbursable (Km)** – record the number of kilometres for allowable destinations and/or purposes. The total approved kilometres will be reimbursed to the priest based on CRA mileage rates if automobile expenses are claimed.
- **Mileage Other (Km)** – record the number of kilometres travelled for work as a priest, but not related to parish or eparchial business. These kilometres are not reimbursed by the parish/Eparchy. Discuss this matter with your financial advisor.
- **Personal (Km)** – record personal kilometres travelled (optional/not required for submission)

The form will total each of the columns at the bottom. Please note, the value of the mileage is based on two rates as established by the CRA: (1) rate for the first 5,000 km and (2) a lower rate for all subsequent km travelled in the year. The Pastoral Centre will track the mileage accumulation and calculate the reimbursement if required.

B. Eligible/Ineligible kilometres for reimbursement

i. Eligible kilometres for reimbursement

All travel related to work for the parish or as requested by the Eparchy should be logged and submitted for reimbursement. This includes, but is not limited to:

- Attendance at parish events (not on parish grounds)
- Attendance at eparchial and/or related community events on behalf of the parish/Eparchy
- Parish grave blessings
- Visitations of parishioners
- Visitations of parishioners at seniors' homes, lodges or hospitals
- Visitations of seniors' homes, lodges or hospitals in the area supported by the Eparchy.
- Attendance at clergy conferences, Study Days and clergy retreats

- Attendance at presbyteral council meetings and other such eparchial meetings
- Other requirements as designated by the bishop

If a priest, in his travel from his home to the church, includes a visitation or other allowable travel, he may include a portion of the mileage in his log. Refer to the CRA Guidelines for specific rules.

ii. Other kilometres not for reimbursement by the parishes/districts

Mileage that is not considered part of the mileage reimbursement from the parish or district, but is the responsibility of an individual or family or another parish includes:

- Mileage travelling to wedding ceremonies/receptions, baptisms and funeral services (these are typically included in the stipends paid for these services according to the Table Offerings which includes a request for additional reimbursement where a priest must travel extensive distances).
- Mileage travelling to graveside or other services requested by individual families.
- Mileage to take parishioners to appointments
- Mileage travelling to other parishes for confessions, retreats, etc. This mileage is the responsibility of the receiving parish.
- Mileage for courses not mandated by the Eparchy.

The Table of Offerings includes a request for additional reimbursement if a priest must travel extensive distances to offer the specific service. If the stipend received does not adequately reimburse the priest for mileage, he may note this on his travel log, and where the parish/district is able, a reasonable amount will be reimbursed (net of any amounts received which must be noted on the travel log).

iii. Personal kilometres (optional for personal tracking)

The CRA defines eligible and ineligible mileage for employees. It must be noted that mileage between a priest's place of residence and the parish to which they are assigned is not considered allowable mileage, even if they make multiple daily trips to the church for different reasons (i.e. liturgy, meetings, social gathering, etc.). Where a priest is assigned to a district, he cannot claim mileage between the main parish of the district and his home. Should the pastor not live in the district, all mileage is calculated beginning from the main parish.

End of Policy

TRAVEL LOG

Total Kilometres				0.00	0.00	0.00
Total Mileage Reimbursement submission				\$ -		