

TAX REPORTING

PARISH/DIOCESAN REPORTING

PRIEST REPORTING

	W-2 Income	1099-NEC	Not reported	Page 1 -1040	Sch C-1040	SE Tax	Not reported
Salary	X	N/A		X	N/A	X	
Allowance w/o substantiation (i.e., auto, food allowances)	X	N/A		X	N/A	X	*
Allowance as reimbursement for expenses:	N/A		X			N/A	X
(a) Actual expenses with receipts submitted to parish	N/A	N/A	X				X
(b) Using IRS per diem/mileage rates & proper accounting to parish	N/A	N/A	X				X*
Reimbursement for SECA tax paid by parish	X	N/A		X	N/A	X	
Mass stipends & stole fees collected by parish & paid to priest	X	X		X		X	
Mass stipends & stole fees paid directly to priest by parishioners	N/A	N/A		X	X	X	
Stipends/Other parishes, etc.	N/A	X		X	X	X	
Gifts of "love & affection" & not for services (parish cannot give-considered bonus)	N/A	N/A					
Professional fees to visiting clergy	N/A	X		X	X	X	
Room & Board (Fair Market Rental Value of furnished rectory, plus utilities paid)	N/A	N/A	X			X	
Social Security benefits	N/A	N/A	N/A	X			
Investment earnings	N/A	N/A	N/A	X			
Pension/retirement benefits (1099-R reporting if diocesan plan)	N/A	N/A	N/A	X			

*Unreimbursed expenses possible SE deduction