

2018 SECA REIMBURSEMENT

The primary institution will reimburse the priest the given amounts below for reimbursement of SECA (Self Employment Compensation Act) after he has filed his taxes for the previous year upon written submission of the calculation to derive the following amounts:

15.3% on 2018 Room & Board

7.65% on 2018 W-2 salary (including stipends)

Determining the value of “room:”

Priests receiving room in a parish-provided rectory are asked to seek the advice of a local realtor as to the fair market value of the rental of a comparable house or apartment (including utilities). For example: 2 bedrooms, living room, kitchen, bathroom, approximately 850 square feet, depending on the particular features of the rectory. This analysis should only include the value of the “clergy housing” portion of the rectory, not any parish office space.

Determining the value of “board:”

Please see the discussion in “Income Taxes for Priests Only,” which is available through the Office of Clergy and Parish Life Coordinators.

You may contact Ann Williams in the Office of Ministry Personnel for assistance with determining room and board by phone 317-236-1495 or email: awilliams@archindy.org.

Retired Priests (approved by Council of Priests 11/25/03)

- In year of retirement: eligible for SECA reimbursement from their last place of employment for partial year’s work.
- If retired and in full time assignment in parish: eligible for SECA reimbursement from parish.
- No SECA reimbursement as follows:
 - Pension income
 - ADLF Deferred income
 - Miscellaneous income

Priests are to submit their reimbursement of SECA on or before June 1, 2019 for the 2018 tax year.

All SECA Reimbursements are paid through Central Payroll and billed appropriately. Requests should be sent to centralpayroll@archindy.org.